A HANDBOOK

FOR

REVENUE OFFICERS

IN THE

PRESIDENCY OF BOMBAY.

BY

ALEXANDER KYD NAIRNE,

BOMBAY CIVIL SERVICE (RETIRED).

THIRD EDITION.

REVISED UP TO THE END OF 1882

BY

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PREFACE TO THE FIRST EDITION.

THE old book of Revenue Circulars being both out of print and obsolete, Government ordered me last rains to prepare a new edition of it. But on beginning the work it appeared that it would be better to arrange the orders more systematically, and in such a manner that the work should be a complete book of reference for revenue officers, and especially for young men beginning their service. As it proceeded, however, various objections were raised, causing considerable delay; it resulted in my obtaining the permission of Government to publish the book on my own responsibility, Government subscribing for a certain number of copies. It must be understood therefore that the book has no official authority.

This volume does not profess to give a summary of all that is required even in any one branch of the service. A great deal has been purposely omitted as being already accessible in other publications. Thus all rules as to leave, pay and allowances, and pensions, are to be found in the Accountant General's Digest; all relating to accounts in the Accountant General's Manual, and Mr. Hope's Manual of Revenue Accounts. And even on the subjects which are treated in this book there are many matters of importance which are only slightly referred to: *e.g.* descriptions of and rules as to the less common tenures of this Presidency (see page 94); and, generally speaking, all rules which have not a tolerably wide application have been omitted. So also there is nothing about the Customs Department, nor about the Magisterial duties of those whose Revenue work is here described. The addition of these subjects would of course have made the book more useful, but it would have swelled it to an unreasonable size. I have, however, in most cases referred the reader to those reports or publications under each head which give the best and most valuable information on the subjects which could be only briefly mentioned here, and I should

also mention that an acquaintance with, or power of reference to, the Acts and Regulations quoted is assumed.

To show how greatly the course of public work has changed since the publication of the Circular Orders twelve years ago, it may be mentioned that in that volume there was not a single order to be found on the subjects of Provincial Services and Taxation, Local Funds, Income Tax, City Surveys, or Registration, all of which indeed, except the last, were subjects scarcely thought of. On Municipalities there was only one order, and on Forests, Stamps and Cotton not a dozen each. On the other hand, the orders on pay, leave, allowances and pensions were all included, and the orders on alienations were probably not much less in number than those now given.

It has been objected that this work, being published without the authority of Government, may not carry weight: and it seems necessary, therefore, to give such exact explanations as may prevent any one making a mistake between Government orders and my opinions. Except in the introductory remarks (not numbered) at the beginning of most of the chapters, and in one or two cases at the beginning of separate divisions of chapters, the whole book is made up of orders of Government summarized to the best of my understanding. The number and date of the order or orders summarized is given at the end of each, and where it has been found convenient to cut up a single order into several paragraphs with separate numbers, the authority is shown *in a separate line* under the last, *e.g.* Orders 11 to 14, Chapter V. I have occasionally put a statement of fact explanatory of the orders, but I do not think these can be mistaken for anything but what they are.

It must be remembered also that orders giving interpretations of particular sections of Acts are, except when otherwise specified, founded on the opinion of the Legal Remembrancer and liable therefore to be reversed by decisions of the superior Courts.

For assistance in the preparation of this book I have to thank Mr. Hope, C.S.; Mr. Crewe, C.S., who collected the material for several chapters; Mr. Pestonjee Jehangeer, Alienation Settlement Officer, N.D.; Mr. Narayen Bhikajee, Assistant to the Revenue Commissioner, S.D.; and Mr. Ramkrishna Hari Palandé, now

Mámlatdár of Patus. But above all I am indebted to the Honorable F. S. Chapman for advice as to every part of the book, and I believe without his assistance it would never have been published at all.

A. K. N.

Dapoolee, July 1872.

PREFACE TO THE SECOND EDITION.

THE publication of this edition has been delayed on account of the expectation that the Bombay Revenue Code would become law. This has not happened yet; but as it has passed the Local Legislature I have in all cases referred the orders to the section of it relating to them.

The most cursory comparison of this book with the first edition will show how greatly the course of public work has changed since 1872, and how many subjects are now under new laws.

I believe that the statements of my own opinions can in no case be mistaken for orders of Government, and to make this more sure I have in all cases, except in the introductory remarks at the beginning of the chapters, put my own remarks in brackets.

My retirement from the service has caused the final revision of this edition to be a little hurried, but I trust that mistakes, if found, (and it is impossible but that some should be found) will turn out to be of no great importance.

In conclusion I must express my thanks for assistance in the preparation of this edition to Mr. James M. Campbell, C.S., and to Mr. Wassudeo Pandurang, Assistant Secretary to Government.

A. K. N.

Bombay, July 19, 1878.

PREFACE TO THE THIRD EDITION.

When the preparation of this edition of Mr. Nairne's valuable Hand-book was entrusted to me two years ago, I had no expectation that the work would occupy more than twelve months. But my official duties taking me to long distances from my head-quarters, and into districts where postal communication is very slow, I found myself under greater difficulties than I had anticipated, from want of access to necessary records. Consequently the amount of work done in the travelling season has been small in proportion to that which I have been able to perform during the rains, and as during a part of the rains of 1882 I was incapacitated by illness, these circumstances must form my excuse for the delay that has occurred in the publication of this edition.

It is hoped that the edition is fairly complete up to the end of last year, though there are doubtless many shortcomings. Numerous Orders of 1883 have, of course, been inserted, and these may include the most important.

I have thanks to offer in many quarters for valuable assistance. First, I must express my gratitude to Government for permitting me to be supplied with the summaries of Orders in the Revenue, Financial, and General Departments, which are issued every month from the Secretariat. To Messrs. James M. Campbell, C.S., E. Lawrence, C.S., Jehángirsháh Erachsháh Kohiyár, Narayen Mahadeo Parmanand, Krishnarao Antoba, and Purshotam Vishnoo Godbolé, my best thanks are due. But I have special acknowledgments to make in the cases of Mr. Balkrishna Wassudeo Pandurang and Mr. Nilkanthrao Mahadev, the former of whom has been my coadjutor throughout the whole preparation of the work, has collected a great part of the materials, and collated them for many chapters, while the latter, besides helping me in the chapters relating to Survey matters and Inams, has assisted in the correction of the proof sheets, and thereby saved me much time and labour. It is in the hands of these two gentlemen that I leave the revision of the proofs yet remaining to be corrected, which my departure on furlough prevents my attending to myself.

H. A. A.

Bombay, October 11, 1883.

ERRATA ET ADDENDA.

Page 10, *para.* 6—For G. R. 2386, July 13, 1840, *read* G. R. 2886, July 13, 1846.

Page 69, *para.* 63—*Add* :—All administration and other reports published in the Bombay Presidency or submitted to the Government of India should contain maps illustrative of the province, district, &c., to which the report relates, showing the variations which have taken place during the period embraced in the report; and all heads of offices should indent for skeleton maps of the size and kind required by them on the Photozincographic Office, Poona, which will also re-produce them after the special details furnished by the several departments to illustrate facts in their reports have been filled in. Wherever the object of the map can be attained it should be of the same size as the page of the report, but in cases where the adoption of this course is considered objectionable the size of the map can be enlarged.—*G. R. No.* 4695, *June* 21, 1883.

Page 71—For Article 14, *Substitute the following* :—

Contracts and other instruments in matters connected with the administration of forests and with the business of the Forest Department generally.	By Conservators, Deputy, Assistant and Sub-Assistant Conservators of Forests, to such extent, and within such limits, as the Local Government may prescribe by notification in the Official Gazette.

—*G. R. No.* 5538, *October* 29, 1878; *Vide also Orders at page* 279 *on the subject.*

Page 103, *para.* 4—*Add*:—"A Collector may under S. 32, L. R. C., or under S. 84, Bombay Act III. of 1874, delegate to a Mámlatdár the power of fining village officers, subject to a right of revision, and subject to any limitation laid down by law or rule or which the Collector may think fit to impose."—*G. R. Nos.* 2116, *March* 13, *and* 4100, *May* 30, 1883.

Page 107, *para.* 15—*Substitute the following* :—

"No subordinate in temporary charge, whether of a Mámlatdár's or Mahálkari's office, can be deemed to be a Mámlatdár under the Mámlatdárs' Act, 1876, unless

he is specially authorized by the Governor in Council to exercise the powers of a Mámlatdár under that Act."—*Leg. Rem. with G. R. No.* 1683, *Feb.* 28, 1883.

Page 108, *para.* 20—*Add*:—"English numerals should be used in the Taluka and Huzur Vernacular accounts from 1st August 1883. (2) This order should not, however, be extended in any sense to the village accounts and land registers which are open to the inspection of the public under S. 213 L. R. C. It would be obviously improper that the figures in the ryots' receipt-books should be in English numerals."—*G. R. No.* 2043, *June* 4, 1883.

Page 118.—The words "The office of Tulatee does not unfortunately qualify for pension in the same way as the service of karkuns does," should be struck out.

To Chap. XI.—*Add*:—"All Officers of the Customs, Salt and Ábkári Departments are appointed to be Forest Officers for the purposes of carrying out the provisions of Section 52 of the Indian Forest Act, 1878, and Rule 14 of the rules made under Section 41 of the same Act, published in Notification No. 4133 of the 9th August 1880, at page 689 of Part I. of the *Bombay Government Gazette* of 12th August 1880."—*Govt. Notif. No.* 7990A, *Nov.* 15, 1882.

"Except in the Ahmedabad, Kaira, and Broach districts, no timber or other forest produce, as defined in Section 1 of the Indian Forest Act, 1878, (Act VII. of 1878), shall be carried in any coasting-vessel shipped at any Customs-port or place declared under Section 12 of this Act to be a port except under a pass from a Conservator of Forests, or from some officer empowered by a Conservator of Forests, or from some person duly authorized to issue such pass, nor otherwise than in accordance with the conditions of such pass, in the manner prescribed in Rule 3 of the rules made under Section 41 of the Indian Forest Act, 1878, published in Notification No. 4133 of the 9th August 1880, at page 689 of Part I. of the *Bombay Government Gazette* of 12th August 1880."—*Govt. Notif. No.* 7990B, *Nov.* 15, 1882, *and No.* 2430, *March* 22, 1883.

Page 687, *para.* 24—*Add*:—"No officer of lower rank than an Assistant Surgeon should be required to advise in cases of suspected lunacy, and in all cases where practicable the opinion of the Civil Surgeon of the district should be taken."—*G. R. No.* 4, *January* 3, 1883.

PRINCIPLES TO BE REMEMBERED.

"The Vices of Authoritie are chiefly foure: Delaies; Corruption; Roughnesse; and Facilitie. For Delaies: Give easie accesse: Keepe times appointed: Goe through with that which is in hand; and interlace not businesse but of necessitie. For Corruption: Doe not only binde thine owne Hands or thy Servants' hands from taking: but binde the Hands of Sutours also from offring. For Integritie used doth the one; but Integritie professed, and with a manifest detestation of Bribery, doth the other. And avoid not only the Fault but the Suspicion. Whoever is found variable and changeth manifestly without manifest cause giveth Suspicion of Corruption. Therefore alwayes when thou changest thine Opinion or Course professe it plainly and declare it together with the Reasons that move thee to change.....For Roughnesse, It is a needless Cause of Discontent: Severitie breedeth Feare, but Roughnesse breedeth Hate. Even Reproofes from Authoritie ought to be grave and not taunting. As for Facilitie, it is worse than Bribery. For Bribes come but now and then; but if Importunitie or idle Respects lead a man he shall never be without.....It is most true that was anciently spoken; A place sheweth the man: and it sheweth some to the better, and some to the worse..... It is an assured signe of a worthy and generous Spirit whom Honour amends."—*Bacon.*

"We contend that a British Government ought to govern on British principles; not by British forms—God forbid. For if ever there was a case in which the letter kills and the spirit gives life; it would be an attempt to introduce British forms and the substance of despotic principles together into any country. No, we call for that spirit of equity, that spirit of justice, that spirit of protection, that spirit of lenity, which ought to characterize every British subject in power.

.....We think it necessary to declare that the laws of morality are the same everywhere, and that there is no action which would pass for an act of extortion, of peculation, of bribery, and of oppression in England that is not an act of extortion, of peculation, of bribery, and oppression in Europe, Asia, Africa, and all the world over. This I contend for, not in the technical forms of it, but I contend for it in the substance."—*Burke*.

"Englishmen in India have less opportunity than might be expected of forming opinions of Native character. Even in England few know much of the people beyond their own class, and what they do know they learn from newspapers and publications of a description which does not exist in India .....Missionaries of a different religion, judges, police magistrates, officers of revenue and customs, and even diplomatists, do not see the most virtuous portion of a nation, nor any portion unless when influenced by passion, or occupied by some personal interest. What we do see we judge by our own standard. We conclude that a man who cries like a child on slight occasions must always be incapable of acting or suffering with dignity, and that one who allows himself to be called a liar would not be ashamed of any baseness. Our writers also confound the distinctions of time and place; they combine in one character the Maratha and the Bengalese; and tax the present generation with the crimes of the heroes of the Maha Bharat. It might be urged in opposition to many unfavourable testimonies, that those who have known the Indians longest have always the best opinion of them; but this is rather a compliment to human nature than to them, since it is true of every other people. It is more in point that all persons who have retired from India think better of the people they have left after comparing them with others, even of the most justly admired nations."—*Elphinstone*.

Though compelled in candour to admit that without sword-government the British in India could not maintain their position, we feel strong in our hearts the conviction

that one good magistrate may be better than a regiment; one sound law well administered better than a brigade; that a happy admixture of a just civil administration with the strong hand will retain the country in peace and happiness as long as it is good that we should hold it. It is not by believing either ourselves or our laws all purity or all corruption that we are likely to come to a right understanding of what is best for India, but by a close study of its past history, and then by setting ourselves down, each in his own sphere, and honestly working out the details of a code honestly and ably prepared, not shifting and changing from day to day, but founded on experience, and suitable to a rude and simple people, who, like all people under the sun, prefer *Justice* to *Law*."—*Sir Henry Lawrence.*

"There are some men who overcome all difficulties and become valuable public officers in whatever line they are placed, and whatever may be that in which they were first employed; but in making rules we must look to men such as they generally are.....If a young man be sent at once from college to the revenue line the usual effect will be to render him attached to the natives. If to the judicial, to increase the dislike towards them with which he too often sets out. The main object, therefore, in beginning with the revenue is not to teach him to collect the Kists, which is a very secondary consideration, but to afford him an opportunity of gaining knowledge of the inhabitants and their usages, which is indispensable to the due discharge of his duty in the judicial as well as in the revenue line. A knowledge of revenue business will be useful in whatever department a man is afterwards employed; but a knowledge of the natives is still more essential, and this knowledge is only to be acquired by an early and free intercourse with them, for which the revenue presents infinitely more facilities than any other line. It ought to be our aim to give to the younger servants the best opinion of the natives, in order that they may be better qualified to govern them hereafter.....

"The way to make our administration efficient, is to simplify it—to employ our European and Native servants on those duties for which they are respectively best adapted. Employ all civil servants first in the revenue line, not merely to teach them revenue business, but because they will see the natives under their best form, as industrious and intelligent husbandmen and manufacturers; will become acquainted with their habits, manners, and wants, and lose their prejudice against them; become attached to and feel a desire to befriend and protect them. And this knowledge and feeling will adhere to them ever after, and be most useful to them and the natives during the rest of their lives."—*Sir T. Munro.*

PART I.

INTRODUCTION.

THE greatest part of the revenue of this presidency, as of the rest of India, is derived from the land, and the land administration therefore is that which gives the greatest part of their work to revenue officers. In former times the first duty of those who were set over newly conquered districts was the collection of the land revenue, and the names of the chief executive officers were given with reference to this duty. In process of time many other branches of administration have been put under these Collectors of land revenue, and while assistants have been put under them to carry out their orders, officers of higher rank have been set over them to supervise their work. Thus that part of the revenue department of this presidency, which is chiefly connected with the land and the revenue arising from it, is now administered by the following officers :—

Three Commissioners, until lately called Revenue Commissioners.

Eighteen Collectors, in two grades.

Twenty-six Assistant Collectors, in two grades.

Forty-two Deputy Collectors, in six grades.

Besides these, who form the permanent establishment, there are generally a number of Supernumerary Assistant Collectors, and there are also at present three Daftardárs of the rank of Deputy Collector.

The above establishment is exclusive of that required for Sind and the Island of Bombay, which are in many respects under different laws from the rest of the presidency, although the administration of Sind has gradually become in most matters very like that of the older provinces. The Commis-

sioners exercise powers over the Police establishments, and over some of the Political agencies; the Collectors are Magistrates of Districts; Assistant and Deputy Collectors Magistrates, generally of the first class; and Mamledars, Magistrates, generally of the second class; but nothing connected with any but the revenue duties of these officers will be found in this book.

Besides the department of land revenue proper there are several other branches of the great revenue department, which have been organised at different times. Some of these are steadily increasing in importance, while others having done most of their work are diminishing. They are the following:—

1.—*Customs.*—The operations of this department being confined to Bombay and to a small extent to the coast districts, and being but little connected with other departments, none of the rules relating to it are given in this book.

2.—*Salt.*—This is a department of recent creation but of large extent. It is under the Commissioner of Salt and Customs, and the executive staff consists of a Collector, two Deputy Collectors, and ten Assistant Collectors with large subordinate establishments.

3.—*Stamps.*—This unobtrusive but very productive department is under the Collector of Bombay. The work up-country is done by the Collectors of districts and their ordinary establishments.

4.—*Survey.*—This department has always been considered in this presidency as of the highest importance, but the greater part of its work is now finished. It has now a Commissioner, three Superintendents and many Assistant Superintendents, besides the Sind and Mysore establishments.

5.—*Forests.*—This was till a few years ago a very small department, but has increased very much of late years. It is administered by two Conservators, five Deputy Conservators, and twelve Assistant Conservators, exclusive of the establishment in Sind.

6.—*Registration.*—This is a small department under an Inspector-General, the Collectors being District Registrars, with a number of Sub-Registrars under them.

To describe the duties of revenue officers and the working of the above departments of Government and of the Local Funds and Municipalities is the first object of this book. Other departments are only noticed so far as is required to show the connection that revenue officers have with them.

CHAPTER I.

GENERAL RULES.

"No man should be insensible to public opinion who has to discharge a public trust. No man should be insensible to the value of the good opinion, if you like, the applause of his fellow-countrymen. But there is a consideration far higher than that. It is the satisfaction of your own internal sense of duty, the satisfaction of your own conscience, the knowledge that you are following the promptings of that still small voice which never, if we listen honestly to its dictates, misleads or deceives—that still small voice whose approval upholds us even though men should condemn us, and whose approval is far more precious than the honour or applause we may derive, no matter from what source—that voice whose approval makes us walk by day serene, and makes our pillow smooth by night."—LORD CHIEF JUSTICE COCKBURN.

1. **Intercourse with Natives.**—"Almost all who, from knowledge and experience, have been capable of forming any judgment upon the question, are agreed that our power in India rests on the general opinion of the natives of our comparative superiority in good faith, wisdom and strength to their own rulers. This important impression will be improved by the consideration we show to their habits, institutions, and religion; by the moderation, temper, and kindness with which we conduct ourselves to them; it will be injured by every act that offends their belief or superstition, that shows disregard or neglect of individuals or communities, or that evinces our having, with the arrogance of conquerors, forgotten those maxims by which this great empire has been established, and by which alone it can be preserved.

* * * * *

"I can recollect, and I do it with shame, the period when I thought I was very superior to those with whom my duty made me associate; but as my knowledge of them and of myself improved, the distance between us gradually lessened. I have seen and heard much of our boasted advantages over them, but cannot think, that if all the ranks of the different communities of Europe and India are comparatively viewed, there is just reason for any very arrogant feeling on the part of the inhabitants of the former: nor can I join in that

common-place opinion which condemns, in a sweeping way, the natives of this country as men, taking the best of them, not only unworthy of trust and devoid of principle, but of too limited intelligence and reach of thought to allow of Europeans with large and liberal minds and education having rational or satisfactory intercourse with them.

"In our manner to the natives although it is our duty to understand and to pay every proper deference to their customs and usages, and to conform with these as far as we can with propriety, particularly on points where the religious prejudices, or the rank of those with whom we have intercourse, require it, yet we should always preserve the European, for to adopt their manners is a departure from the very principle on which every impression of our superiority that rests on a good foundation, is grounded. The European officer who assumes native manners and usages may please a few individuals, who are flattered or profited by his departure from the habits of his country; but even with these, familiarity will not be found to increase respect; and the adoption of such a course will be sure to sink him in the estimation of the mass of the community, both European and Native. One of the first points of importance is that natives, whatever be their rank, class, or business, should have complete and easy access to personal communication with their European superiors. No native servant, high or low, must be allowed the privilege of either introducing or stopping an applicant or a complainant; all such must come with confidence to the European superior, or to such assistant as he may specifically direct to receive or hear them. It is perhaps better, when the habits are so formed as to admit of it, that the natives of all classes and ranks should have admission, and be heard, at whatever hour of the day they come, except at those of meals. But where such constant intrusion is found to interrupt other business, certain portions of every day must be set aside to hear representations and complaints, and see those who desire to be seen. The establishment of direct intercourse is, in my opinion, a primary and indispensable duty, one no more dependent upon the inclination or judgment of the individual than it is to an officer whether he shall attend his parade, or to a judge whether he shall sit a certain number of hours in his Court."—*Sir John Malcolm.*

2. "The natural distance which I am afraid must always remain between Natives and English gentlemen will tend to complete the separation between the people and their rulers. Something

may be done by keeping up the simplicity and equality of Mahratta manners, and by imitating the facility of access which was conspicuous among their Chiefs. On this also the continuance of the spirit of the people and of our own popularity will probably in a great measure depend. Sir Henry Strachey, in his Report laid before Parliament, attributes many of the defects in our administration in Bengal to the unmeasurable distance between us and the natives, and adds that there is scarcely a native in his district who would think of sitting down in the presence of an English gentleman. Here every man above the rank of a Hircarra sits down before us, and did before the Peishwa: even a common ryot, if he had to stay any time, would sit down on the ground. This contributes, as far as the mechanical parts of society can, to keep up the intercourse that ought to subsist between the governors and the governed; there is, however, a great chance that it will be allowed to die away. The great means of keeping it up is for gentlemen to receive the natives often, when not on business. It must be owned there is a great difficulty in this: but it ought to be remembered that this intercourse with the natives is as much a point of duty, and contributes as much towards good government, as the details in which we are generally occupied."—*Elphinstone.*

3. "The great but almost universal error, which young men of little experience in India are apt to fall into, is to think too much of themselves and very little of the natives. This assumption of superiority often leads to a haughty and supercilious demeanour, extremely offensive to all classes, and productive of great injury to the public service; for it is only by an unreserved communication with all descriptions of persons that a knowledge of abuses is to be obtained, and the local ministerial officers kept within the line of their duty. The good sense, however, of the great majority of well educated young men who now come out to this country enables them very soon to perceive that in many of the most important branches of the service they are extremely helpless without the assistance of intelligent natives, while they at the same time observe that almost all those public officers who have most distinguished themselves, have been remarkable for having freely consulted and conversed with all classes, whose opinions and information, although they have been implicitly governed by none, have been mainly instrumental in contributing to their eminence and advancement.

" * * * When on circuits, the visits of the gentlemen of the country should always be received and encouraged as much as possible, due attention being shown to the grades of precedency and honours formerly enjoyed by them, and founded on long and received custom. To refuse them these common attentions to ceremonies is to do them a serious injury, because it is equivalent to an expression of contempt and ill-will, and tends to degrade them in the eyes of their own people. Although we may attach little importance to their forms, yet we ought to recollect the influence which ceremonies, however vain and empty, have on the minds of all natives, and what fatal consequences a deviation from established practice in this particular has sometimes produced. We have only to look back to history to find various instances in which revolutions have been brought about by discontents engendered by less considerable causes. Representing Government, we should therefore always keep in mind that our conduct, when we do not conform to the spirit of the people, reflects upon the national character, which has hitherto been considered invariably tolerant of all native habits and prejudices, whether they relate to religion, morals, or manners.

"This toleration is the more requisite when we consider the relation that subsists between them as a conquered people, and us as foreigners. If it be just to suppose that a government of strangers, who have come from a distance of half the globe, notwithstanding every wish to conciliate attachment, must still be felt as irksome if not degrading, our own interests, if not those of humanity, should dictate to us the propriety of contributing all we can towards maintaining that empire of opinion which, as far as respects our power, our justice, and our moderation, is acknowledged to be the main support of our administration. Every individual has it in his power to strengthen this tie, which unites the conquered to the conquerors, by adhering to the humanizing policy which I am endeavouring to inculcate. It is a trite but a just observation that it is as necessary to leave to a subjugated people their manners, as to let them enjoy their laws. It is in a great degree by these means that we must hope to preserve their fidelity and allegiance, and thereby cement the widely disjointed, but not dissimilar parts of our Indian sovereignty. I am fully aware of the personal sacrifices required, of the want of leisure, and above all of the difficulty we must experience in associating with the native gentry, or assimilating with their very opposite customs; but although com-

plete success is not attainable, yet, by giving up some of our own prejudices, much may be effected towards being reconciled to native manners and institutions.

"In attending to the usual forms of civility to which the natives have been accustomed, it is better to err on the safe side by yielding more, than less, of etiquette than they are entitled to. I do not mean by this concession that the dignity of the European character should be anywise compromised; but I am convinced that that dignity is best maintained by not standing up stiffly and arrogantly in matters of little moment. It may be recollected that since the change of government has inevitably deprived the native gentry of much of their consequence, it is the more incumbent on us to continue to them the form of civil intercourse, and that, although we may be apt to consider them far beneath us nothing can be more injurious and cruel than to evince this opinion, either by wilful neglect or wanton disregard of established usages. There are many peculiar circumstances of character that must prove an insuperable bar to any cordial interchange of sentiment, and some obvious defects and vicious propensities that will often provoke contempt; but when the motives are sufficiently strong we know that it is in the power of every one to govern his temper. In dealing with all classes, no one quality will stand us in more stead than patience. It has been well observed by a modern writer in England that many a man would rather you heard his story than granted his request. Those who have had experience will readily acknowledge the applicability of this remark to the natives of this country."—*Chaplin.**

4. "The principle of abstaining from all interference with the religion of the natives of India should be acted upon by our servants, civil and military. The Government is known throughout India by its officers, with whom it is identified in the eyes of the native inhabitants; and its servants should therefore be aware that while invested with public authority, their acts cannot be regarded as those of private individuals."—*Court of Directors, April* 21, 1847.

5. **Observance of Sunday.**—No public works are to be carried on, by either Government officers or contractors, on Sunday.—*Govt. Notif., Jan.* 26, 1843.

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* Mr. Chaplin succeeded Mr. Elphinstone as Commissioner of the Deccan.

6. **Observance of Sunday.**—All Courts of Justice under this Presidency, and all Revenue Offices, whether at the presidency or in the interior, and whether presided over by European or Native officers, shall be closed, and generally all official business shall be suspended, on Sundays, except such as is of urgency, or of such a nature that its discontinuance would be obviously obstructive or detrimental to the public interests.—*G. R. No.* 2386, *July* 13, 1840.

7. **Use of Public Offices.**—No public office of Government shall, on any occasion, be lent or used for the purpose of performing any rites or ceremonies of Hindoo, Mussulman, or other native religions in the same.—*Govt. Circular No.* 3056, *Nov.* 7, 1837.

8. No public office shall be used as a private residence, except with the permission of Government.—*Govt. Notif., March* 26, 1844.

9. **Public property.**—It is the duty of all public officers to take charge of public property when required so to do.—*Court of Directors, May* 16, 1838.

10. An immediate report of the disappearance of any property of Government should be made, and no part of the materials should be appropriated in any way, even for the use of Government, without previous sanction.—*Rev. Com.* (*N. D.*) *No.* 311, *February* 10, 1855.

11. Public property is never to be sold, or disposed of in any manner, without the previous sanction of Government, or of a competent authority.—*Govt. Notif. No.* 253, *April* 26, 1849.

12. **Charge of offices.**—Public Officers are not to deliver over charge of offices until relieved by their successors, unless so ordered.—*G. R. No.* 627, *Feb.* 23, 1833.

13. Public Officers delivering over and receiving charge of offices are to report the same in a joint letter.—*Govt. Notif., Oct.* 24, 1849.

14. All officers who may have to submit an annual report, and who may quit or be removed from office before the submission of that report, should leave for their successors a memorandum on the official character and merits of their subordinates."—*G. R. No.* 3019, *Aug.* 1, 1859.

15. All officers on receipt of the Government orders transferring them to other offices are to join within the allotted time, and when ordered to do so without delay are to start at once. Heads of offices are responsible for arranging that their assistants are relieved without delay.—*G. R. No.* 3127, *May* 31, *and No.* 3737, *July* 1, 1873.

16. **Age of entering Government service.**—Twenty-five is the general age beyond which persons are not allowed to enter the Government service, but Local Governments can admit any person at any age without reference to the Government of India.—*G. of I. No.* 433, *Jan.* 20, 1871, *and No.* 2400, *Aug.* 30, 1872.

17. **Establishments.**—The policy of Government is to have public servants few in number, carefully selected, and sufficiently paid.—*G. of I. No.* 1615, *April* 24, 1863.

18. Temporary establishments should be kept within the smallest possible limits, and discharged as soon as their work is at an end.—*G. of I. No.* 3561, *Sept.* 15, 1854.

19. Alterations in the distribution of salaries, and in the number or designation of the members of an establishment, are prohibited, unless sanctioned by Government.—*G. R. Feb.* 15, 1833.

20. If heads of departments, without authority, make arrangements by which the pay of one party is given to another, or if an officer only acting in an appointment is permitted, without sanction, to draw the full emoluments, the head of the department will be held personally responsible for any additional expense which may occur to the State.—*Civil Auditor's Circular No.* 531, *Aug.* 30, 1855, *with G. R.*

21. Local officers visiting the presidency on duty are not to bring with them any part of their establishments without the permission of Government.—*G. R. No.* 2646, *June* 22, 1876.

22. **Promotion.**—Merit and superior fitness for the vacant situation ought to be the ground of promotion. Length of service is, of course, an essential element in the claims of any individual and ought to decide the preference in the case of equal fitness.—*Court of Directors, G. R. No.* 10335, *Oct.* 31, 1851.

23. No officer shall offer an appointment to any *employé* in another office except through the immediate superior of the latter, and if such superior can spare the person applied for, he will com-

municate the offer to him, but not otherwise.—*Govt. Circular No.* 1910, *June* 16, 1856.

24. **Suspension.**—When native servants belonging to any public establishment are suspended by orders of any superior authority, they are not to be restored to their situation without the permission of such authority.

Government disapprove of the prolonged suspension from office of any Government servant, pending inquiry into imputed misconduct. When an officer has such grave cause of suspicion against, or distrust in, a subordinate, as in his opinion justifies him in suspending such subordinate from office, he should use every endeavour to avoid delay in the investigation of the case.—*G. R. No.* 1711, *April* 26, 1855.

25. **Forced resignation.**—Government servants in case of misconduct are not to be forced to resign their places by threats of ulterior proceedings if they should remain.—*G. R. No.* 7526, *July* 2, 1851.

26. **Fines.**—Fines levied by heads of departments from their subordinates are not to be appropriated in any way at the discretion of the officers imposing them.—*G. R. No.* 4113, *Oct.* 5, 1876.

27. **Dismissal.**—Great caution is to be used in recommending dismissal, since dismissal from the service of Government, especially where the individual has been long in that service, and therefore probably unfitted for procuring a livelihood by any other means, is a punishment of great severity and since it tends greatly to weaken the influence of heads of offices when their decisions are not approved by superior authority. In cases, however, of well-proved fraud or misconduct, no consideration should be shown to length of service, and no commisseration for the destitute condition of the party should be allowed to save him from removal from office.

Though dismissals may not require the sanction of Government, the privilege of appeal to Government in such cases has never been withheld.—*G. R. No.* 3876, *Dec.* 29, 1842, *and No.* 793, *Feb.* 25, 1867.

In order that a dismissed servant of Government may be able to exercise his right of appeal, it is obviously necessary that the charge against him, his defence, and the order thereon, should be reduced to writing. In the case of public servants who are dismissed in

consequence of facts or inferences elicited at a judicial trial, or in the case of persons who abscond with an accusation over their heads, this procedure may be unnecessary or impossible. But in all other cases of the dismissal of public servants, the charge against a public servant should be reduced to writing, his defence should be either taken in, or reduced to, writing, and the decision on such defence should also be in writing. In many cases (such for instance as that of a clerk at an outlying tahsil station) the officer who passes the order of dismissal may not be able to make the enquiry himself, and the proceedings leading to dismissal would be conducted by the superior officer on the spot. The record of such charge, defence and decision would then furnish sufficient information for, and should be submitted to, the superior officer or the Government to whom the dismissed servant may prefer an appeal.—*G. of I. No.* 37—1389-1404, *July* 29, 1879;—*vide also paras.* 4 *to* 9 *of Despatch No.* 42 *of* 1851, *from the Court of Directors*.

In *all* cases of dismissal, the dismissing authority should always record in English, under his own handwriting, a statement showing briefly but clearly the charges brought against the official, the evidence supporting those charges, the motives which are supposed to have influenced him, and the opinion of the dismissing authority on each charge.—*G. R. No.* 1549, *May* 9, 1883.

28. **Allowances during suspension.**—I.—Saving as provided in Rule III. (ii), the salary of an officer who is dismissed, ceases absolutely from the date of his dismissal: no allowances may be granted to him for any period occupied in his prosecution of appeals against the order dismissing him.

II.—Saving as provided in Rule III. (ii), an officer suspended from office as a penalty for misconduct, is entitled to no salary while he is absent from duty.

III.—Subject to the proviso that without the permission of the Local Government, no expenditure in excess of what would have taken place if the officer had remained on duty, may be incurred—

(i) Subsistence allowance, at a rate not exceeding one-quarter of his salary, may be granted by the authority suspending him, to an officer removed from office pending enquiry into his alleged misconduct: Provided that, if the officer is a European, his subsistence allowance should not commonly

be less than Rs. 25 a month : if his salary be less than Rs. 100 a month, the rate may be increased accordingly.

NOTE.—The subsistence allowance is authorised as a matter of grace only, and cannot be claimed as of right.

(ii) If the suspension of an officer as a penalty for misconduct is, upon reconsideration or appeal, held to have been unjustifiable, or not wholly justifiable, or if an officer dismissed from office or suspended pending enquiry into his alleged misconduct is, after enquiry, or upon reconsideration or appeal, reinstated, then the revising or appellate authority may grant to the officer, for the period of his absence from duty—

(1) if the officer is honourably acquitted,—full salary ;

(2) otherwise,—such portion of his salary as to the revising or appellate authority may seem expedient.—*G. of I. No.* 2550-1541, *August* 22, 1878.

29. **Retirement.**—Fifty-five is the age fixed for the retirement of uncovenanted servants of Government, but no one is to be obliged to apply for pension under this rule unless the head of the office is satisfied of his unfitness for further duty, and no officer can claim to retire on the ground of being 55 years of age.

This rule is not to be worked so as to force efficient officers to retire prematurely from the service, thereby increasing the charge for pensions.

It does not apply to peons, menials, and other servants, but does apply to all clerks and writers, without limitation as to salary, provided their appointments are of the nature of civil appointments. Heads of departments are to submit superannuation statements a short time before the officers attain the age of fifty-five. They should contain in all cases the opinion of the head of the department or office in which the superannuated officer is serving, as to his qualifications for retention in Government service.—*G. of I. No.* 2931, *June* 15, 1871 ; *G. R. No.* 2473, *Aug.* 12, 1874 ; *No.* 7183, *Dec.* 6, 1876 ; *and No.* 7029, *Nov.* 23, 1877.

30. The head of the department or office in which an officer whose age is approaching 55 years is employed, should submit, through the Accountant-General, proposals regarding the officer's retention or non-retention in the Government service at least three months before the age of 55 years is attained. These orders should be held to apply to gazetted as well as to non-gazetted officers.—*G. R. No.* 2122, *March* 31, 1882.

31. The Government of India have repeatedly sought to mitigate the hardship which is occasioned to an officer retiring from the service, by delay in the settlement of his pension or gratuity; and in order that this object may be more completely secured, heads of offices should be instructed to observe more carefully, than heretofore, the rules in the Civil Pension Code, regarding the preparation and submission of applications.—*G. of I. No.* 3475, *Nov.* 4, 1880.

32. **Re-employment.**—The medical certificate prescribed in rule 2 under section 102 of the Civil Pension Code is not necessary on the re-employment of an officer who was brought under reduction and received a compensation pension or gratuity; but the certificate in question is necessary in the case of the re-employment of an officer who has regained health after obtaining an invalid pension.—*G. of I. No.* 1216, *May* 20, 1882.

33. **Pecuniary affairs.**—The fact of officers being in involved and embarrassed circumstances will be considered, in the absence of satisfactory explanation as to the origin of such embarrassments, a strong objection to their advancement to offices of trust and responsibility.—*G. R. No.* 956, *March* 27, 1854.

34. Civil Servants taking the benefit of the Insolvent Act are to be suspended, and brought to the notice of the Home Government.—*G. R. No.* 123, *Sept.* 15, 1854.

35. As a general rule, an uncovenanted servant taking the benefit of the Insolvent Act is to be dismissed the service, unless he can show that his insolvency was produced from causes over which he had no control.

Each case is to be reported to Government for orders, with a full statement of the circumstances that have led to the insolvent's embarrassments, and the opinion of the head of the office or department whether any relaxation of the rule should be granted.—*G. of I. No.* 106, *Jan.* 12, 1856; *and G. R. No.* 1323, *March* 13, 1877.

36. Every uncovenanted servant applying for the protection of the Insolvent Court is liable to be dismissed from the service of Government. Whether the dismissal should actually take place or not will depend on the particular circumstances of each case, which should therefore be always fully and carefully reported on.—*G. R. No.* 896, *March* 30, 1880.

37. The above orders do not apply to menial servants, piece-work compositors, and section writers.—*G. Rs. Nos.* 3256, *Sep.* 29, 1881; 2301, *June* 20; *and* 2557, *July* 8, 1882.

38. Public officers are not to borrow money from natives residing within their official jurisdiction. Sowcars, shroffs, and money-lenders of every denomination, are held by Government to be included among those natives with whom the civil officers of Government are not to have any pecuniary transactions; and the penalty of dismissal from their situations will be enforced on officers of the revenue, as well as the judicial branch of the service, who may offend against the provisions of this clause.—*G. R. No.* 956, *March* 27, 1844.

39. Borrowing money from, or on the security of, subordinates is strictly prohibited on pain of dismissal.—*G. R. No.* 394, *Feb.* 4, 1863.

40. Sales, purchases, and transfers between the civil and military servants of Government on the one hand, and foreign princes or chiefs, and natives of rank and opulence residing under the protection of the British Government, on the other, of every description of property exceeding the value of Rs. 5,000, are prohibited unless the sanction of Government has been previously obtained, and no Government officer is to communicate with any such Prince or Chief except through the Political Agent.—*G. of I. Oct.* 31, 1841.

41. I.—Whenever a public servant wishes to dispose of a house, bungalow, elephant, horse or carriage, or other valuable property, to any native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Local Government to which he is subordinate, stating the facts and circumstances and the price offered for the article to be sold. The Local Government will then pass such orders on the reference as may seem fit and proper.

II.—Whenever a public servant is about to quit his station or district permanently, or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages, and horses and the like property of value, to native purchasers, he shall report his intention to the Commissioner or the head local authority to which he may be immediately subordinate, and that authority will use its

discretion in allowing the transaction, or in reporting the circumstance to the Local Government for further orders.

III.—Whenever a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, live-stock, &c., he is at full liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to every body on the spot.

IV.—Rule No. I. is to be considered applicable to purchases equally with sales.—*G. of I. No.* 1437, *Sep.* 23, 1881.

The above rules are not applicable to *bonâ fide* transactions with regular dealers.—*G. of I. No.* 53, *Jan.* 1882.

42. **Native Civil Servants.**—As regards trading and lending or borrowing money, there is no sufficient reason why members of the Native Civil Service should be placed under different rules from Covenanted Civil Servants generally. The rules, therefore, upon these subjects which at present apply to members of the Covenanted Civil Service should be held to apply also to Natives of India appointed to the Civil Service under the provisions of 33 Vic., Cap. III., Section 6.

2. As regards the holding of land, the case is different, inasmuch as members of the Native Civil Service do, at the present time, in some cases, hold land in the Provinces in which they are employed, and it appears unnecessary to require them to divest themselves of such land or to prevent them from acquiring additional landed property, provided that certain restrictions are observed. In these respects, the rules at present applicable to members of the Covenanted Civil Service may, in the opinion of the Government of India, properly be relaxed in the case of members of the Native Civil Service, who should be permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift, or devise, provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands need be a bar to his employment in the district where these are situated. No fresh *purchase* of land should, however, be allowed on the part of a member of the Native Civil Service without the

previous sanction of the Local Government under which he is serving.—*G. of I. No.* 1198, *April* 3, 1882.

The meaning which is intended to attach to the word "gift" used in the above Resolution is indicated by the context, which relates to inheritance and devise. But care is necessary in order to prevent its being read in a wider sense than is warranted by the language of the Resolution when properly construed.—*Sec. of State No.* 68, *June* 8, 1882.

43. **Corruption.**—All persons either directly or indirectly concerned in the corrupt receipt of money, or in divulging the secrets of Government, or in the clandestine communication of official documents, or being even cognizant of such practices without bringing them to the notice of their superiors, are to be dismissed from office, and their re-employment in any branch of the public service prohibited. When legal evidence can be obtained, criminal prosecution should be had recourse to.—*Court of Directors with G. R. No.* 3778, *Aug.* 28, 1852.

In all cases of entries of the names of Government servants in accounts as receivers of bribes, inquiries should at once be made as to the probability of other proof being forthcoming. To this end it will not be necessary that the persons whose names are entered should be called on for explanation, until some probability of obtaining proof appears.—*Govt. Letter No.* 8783, *Nov.* 30, 1850.

44. **Salary of a Deceased Officer.**—The Governor-General in Council authorises the payment to the heirs of a deceased officer of the salary due to him to the extent of Rs. 200 in each case, after such enquiry into the rights and titles of the claimants as the Collector or other officer responsible for the payment may deem sufficient. Any excess over that amount may be paid only to the person duly authorized to receive assets belonging to the estate of the deceased.—*G. of I. No.* 67, *April* 20, 1881.

45. **Presents.**—The main provisions of the law on the subject of presents are contained in 13 George III., chapter 63, sections 23, 24; 33 George III., chapter 52, sections 62, 63; 3 and 4 William IV., chapter 85, section 76.*

* No person holding or exercising any civil or military office under the Crown, or the said United Company, in the East Indies, shall accept, receive or take, directly or indirectly, by himself, or any other person or persons on his behalf or for his use or benefit, of and from any of the Indian princes or

The prohibition of the receipt of presents from native chiefs and others does not extend to the receipt of a few flowers or fruits, and articles of inappreciable value, although even such trifling presents should be discouraged.

It does not extend to the exchange of presents between Governors, Lieutenant-Governors, Chief Commissioners, Agents to the Governor-General or political officers generally, in their ceremonial intercourse with native chiefs, on which occasions the presents from the chiefs are deposited in the Government Toshakhana, and return presents are given at the Government expense.

It does not apply to presents to medical officers made *bonâ fide* for services rendered.

The general prohibition extends to all servants of Government, Native or European, covenanted or uncovenanted, in whatsoever department they may be serving.

Where presents cannot absolutely be refused without giving offence they must be delivered up to Government, and to this rule no exception whatsoever is permissible save with the express sanction of the Governor-General in Council, which will only be given under very special circumstances.

The above rules are to be strictly observed, and no deviation therefrom permitted, except with the previous sanction of the Government of India.—*G. of I. No.* 1299-*G, June* 20, 1876.

46. **Drunkenness.**—Whenever any officer appointed by Government causes a scandal by public inebriety or otherwise, his case is to be reported for the orders of Government, and not disposed of departmentally.—*G. R. No.* 3379, *Sept.* 4, 1868.

47. **Certificates.**—All Civil officers, especially those in the junior grades of the service, are to exercise great caution in granting certificates of good conduct to subordinates, and no certificate is to be granted unless previously numbered and registered in the office in which the person granting it is serving. Whenever any officer under a Collector thinks proper to give any of his subordinates a certificate, it is to be drawn in the form of a letter to the

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powers, or their ministers or agents, or any of the natives of Asia, any present, gift, donation, gratuity, or reward, pecuniary or otherwise, upon any account, or on any pretence whatsoever, or any promise or engagement for any present, gift, donation, gratuity, or reward. 13 Geo. III., Cap. 63, § 24. 33 Geo. III., Cap. 52, §§ 62, 63 make the receipt of any such gift extortion and a misdemeanour.

Collector, who, if he approves of it, is to register and record it, and grant a copy to the person concerned.

In giving certificates to their subordinates, all public officers are to be careful to state the whole truth in respect of character and cause of dismissal, or resignation of office, as omission to do so may be injurious to the interests of the service.—*G. R. No.* 1806, *April* 22, 1845, *and G. of I. No.* 3204, *Oct.* 17, 1873.

48. **Rewards.**—Whenever a reward is proposed to be given to a Government officer, the nature of the case, and the particulars of his conduct in it, should be especially detailed, in order that it may be seen whether he is entitled, by any other extra exertion beyond what is required in the ordinary discharge of his duty, to such favour.—*Govt. Letter No.* 3891, *Nov.* 6, 1844.

49. Government will not prohibit its servants from receiving rewards as informers (under Act III. of 1846, III. of 1852, &c.): the granting or withholding of it must be determined by the merits of each case, and left to the discretion of the officer who inflicts the fine.—*G. R. No.* 1682, *April* 6, 1870.

50. **Correspondence.**—Attention should be paid by all officers to the necessity of economizing weight as much as possible in correspondence sent by post. All letters despatched on the same day by any officer to the same address are to be put into one envelope when possible.—*G. R. No.* 24, *Jan.* 5, 1870, *and No.* 61, *July* 19, 1855.

51. All officers will be held personally responsible for the safe custody and proper application of service postage stamps entrusted to them.—*G. R. No.* 6663, *Dec.* 17, 1874, *and No.* 1445, *March* 6, 1877.

52. All letters sent to Government or to the Accountant-General are to be docketed with the title of the despatching officer, the date, number, and subject, the latter being expressed as concisely as possible.—*G. R. No.* 11088, *Nov.* 20, 1851, *and No.* 2554, *Aug.* 20, 1874.

53. As a rule, demi-official letters on official business passing between public officers should be recorded.—*G. R. No.* 3957, *Dec.* 11, 1843.

54. Official letters may be franked either by the head of the office himself, or by the Superintendent, Head Clerk, or other

responsible officer to whom the duty of despatching is entrusted. The officer who signs the cover must enter in full his own official designation.—*Postal Rules.*

55. Officers in charge of offices cannot refuse official letters because they are unfranked or insufficiently paid, but are to receive the letters and pay the postage, and charge the amount paid in their contingent bill, appending a certificate of the payment made.—*G. R. No.* 2172, *Feb.* 27, 1866, *and No.* 2534, *Oct.* 20, 1870.

56. Every private letter which may come in a public cover is to be sent to the post office. Any one who is detected in attempting to evade the payment of postage dues, by the introduction of private letters into the public correspondence, will be dismissed from his employment.—*Calcutta Gazette, Jan.* 15, 1834.

57. The use of Government paper and service stamps for correspondence of a personal nature, *e.g.* petitions, applications for appointments, requests for transfer, enquiries about title to leave, &c., is prohibited.—*G. R. No.* 792, *Mar.* 3, 1882.

58. Heads of departments are prohibited from transferring their own responsibilities to subordinates by signing papers, &c., without having personally examined them.—*G. R. April* 8, 1834.

59. Heads of offices should keep a list of periodical reports and returns by them, and see that they are regularly despatched. It is the desire of Government to trouble executive officers as little as possible with references, but when they are made prompt attention to them must be insisted on.—*G. R. No.* 4283A, *Oct.* 5, 1869.

60. Controlling officers and heads of offices must be the best judges as to who among their subordinates is likely to give a useful opinion on a particular question. Great waste of time is often caused by the indiscriminate manner in which opinions are called for. —*G. R. No.* 4476, *Nov.* 25, 1872.

61. Public officers are not to address demi-official communications to the Legislative Department of the Government of India, or to Members of the Council of the Governor-General, on the subject of Bills pending before that Council, but should submit their remarks through the Local Government under which they serve.—*G. R. No.* 872, *May* 9, 1868.

62. **Correspondence.**—The use of vernacular terms which are generally unintelligible beyond the province in which they are current is to be avoided as much as possible. This particularly

applies to writings intended to go beyond the Local Government.—*G. R. No.* 3944, *Dec.* 31, 1873.

63. Whenever it is considered desirable to make use of vernacular terms in reports to the Secretary of State, their English equivalents should also be given.—*Sec. of State No.* 48, *Dec.* 23, 1880.

64. **Confidential Correspondence.**—I.—Confidential papers should not pass in usual course through an office. Only the head of the office and a few trustworthy clerks (whose names are to be noted) should deal with them.

II.—Confidential papers should pass from hand to hand either by personal delivery, or be sent in sealed covers.

III.—The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the papers, and should be very general, sufficient merely to admit of the paper being traced, and referring to a separate register. This separate register should be kept by the confidential clerk, and should be in the same form and as full as the general register kept for ordinary correspondence.

IV.—Confidential papers should not be brought on the ordinary proceedings, but should be separately recorded, and kept under the personal custody of the confidential clerk. If printed, the spare copies and the volumes of proceedings should be treated with the same attention as the originals, and when forwarded for the information or use of Government, should be sent carefully packed under double cover.

V.—As few copies of confidential papers as possible should be printed and a register should be kept of these showing how each copy has been disposed of.

VI.—When confidential papers are sent out of an office they should be put into double covers, the inner one being marked *Confidential* and superscribed with only the name of the addressee, and the outer one bearing the usual official address.—*G. R. No.* 1001, *March* 18, 1882.

65. **Telegrams.**—The telegraph is an extraordinary means of communication, which is not intended to be used in the transaction of public business except on urgent and important occasions, and when the saving of time effected by the telegraph is of real importance to the public interest.—*G. of I. No.* 941, *June* 18, 1864.

66. Officers sending telegrams regarding leave, pay, appointment or promotion, or other matters of a private character, must pay for them, unless it is perfectly clear that the interest of the public service will be injuriously affected unless the message in question is sent by telegraph.—*G. of I. No.* 418, *April* 30, 1868.

67. **Printing.**—Officers who have printing done at the Central Press are to take great care not to detain proof sheets, which except in rare cases should always be returned in two or three days after receipt.

All officers are to be as sparing as possible in the use of tabular statements when sending reports to be printed.

An allowance for petty printing has been made to Collectors and others, and no charge should, without obtaining the previous sanction of Government, be incurred on account of out-door work, except such as can be met from this allowance.—*G. R. No.* 601, *Feb.* 24, 1874, *and No.* 3901, *Dec.* 9, 1876.

68. All printed documents are to bear the date of their despatch and not that on which they were sent in manuscript to the press.—*G. R. No.* 2668, *May* 10, 1873.

69. The number and bulk of tabular statements attached to reports which are to be printed are to be curtailed as much as possible to save printing charges.—*G. R. No.* 2861, *Aug.* 14, 1873.

70. **Estimates.**—It is the duty of officers when submitting estimates for the sanction of Government to satisfy themselves that their proposals are reasonable, and will not impose on Government any charge which is not actually necessary.—*G. R. No.* 618, *Feb.* 20, 1882.

71. **Petitions.**—Petitions should always, as far as possible, be received and heard in public. Where this rule is strictly attended to, and petitions are heard and answered without delay, it is scarcely possible for discontented persons to succeed in procuring credence for their misrepresentations. Without these precautions there is hardly anything that may not be misrepresented.—*Rev. Com. Jan.* 12, 1831.

72. When a case has been disposed of by a European officer, the decision is not to be communicated through the Mamlatdar or other native official signed or worded by the latter only. A native officer may, intentionally or unintentionally, alter the purport of a decision when conveying it to a petitioner, and insert in it

expressions which the European officer would avoid if the order were issued by himself. Replies to petitioners may, however, if necessary, be sent through the district-officers, open, that they may know the purport of the decision; but they should always be worded and signed by the officer from whom they proceed. It may sometimes be expedient—for instance, in dealing with a well-known litigious person, or where the assigning of reasons might implicate Government—simply to record a direct negative to the petition; but as a rule petitioners should be briefly informed of the grounds on which the refusal of their petition is based.—*G. R. No.* 3731, *Sept.* 14, 1847; *G. R. No.* 238, *Jan.* 13, 1881.

73. Anonymous petitions are to be disregarded, and when there is good reason to believe that the signature is not the petitioner's, or that the petition was not authorized by him, these facts should first be inquired into before any inquiries are made on the subject-matter of the petition.—*G. R. No.* 2641, *June* 7, 1845.

74. In reporting on petitions, it should in the first place be distinctly stated whether all the petitioner's assertions of matters of fact are correct or not; if any are untrue, the true should be distinctly separated from the false. It is the duty of the Collector to report on the different allegations of petitioners.—*G. R. No.* 6571, *Sept.* 2, 1850; *G. R. No.* 5878, *Oct.* 8, 1881.

75. When petitions referred for report require elucidation before they can be reported on, the reporting officer should obtain the required explanation from the petitioners, and not report in an incomplete form.—*G. R. No.* 7468, *Nov.* 17, 1852.

76. When petitions of precisely the same nature are referred for report about the same time, the reporting officer should submit a full and particular report on the first petition sent, and merely refer to it in noticing the others.—*G. R. May* 26, 1831.

77. As a rule, superior officers should inform their subordinates of the reasons which prevent them from supporting their applications. But cases may occur in which it is impossible to comply with requests from subordinates for such information.—*G. R. No.* 516, *Feb.* 15, 1864.

78. In every order affecting the rights or property of an individual, that individual is entitled to demand that the grounds on which the order is based should be explained to him.—*G. R. No.* 607, *Feb.* 10, 1857.

[*Note.*—The rules for petitions to Government will be found in Part V.]

79. **Payments.**—Heads of offices will be held personally responsible for all payments which may be made by them irregularly or without sufficient authority, if it should prove impossible to recover the payments from the persons who have improperly received them.—*G. R. No.* 1644, *Dec.* 7, 1869.

80. It is to be clearly understood that both as to the past and in the future, personal pecuniary responsibility will be strictly enforced as regards *all* disbursements by all public officers.—*G. R. No.* 428, *Jan.* 25, 1879.

81. No money is to be paid in England on account of the public service in India, whether from Imperial, Provincial or Local Funds, except through the Secretary of State. Remittances to England on the public service are invariably to be made through the Government of India.—*G. R. No.* 4375, *Dec.* 15, 1873.

82. **Contingencies.**—In all branches of the public service, contingencies are to be kept at the lowest rate of expenditure at all times, and only the actual necessary outlay should be charged irrespective of any higher sum which it may have been usual to provide in the estimates.—*G. of I. Aug.* 18, 1864.

83. **Purchases.**—Public officers are to exercise more than ordinary care when making purchases for Government, and where there has been a want of reasonable care in such transactions personal responsibility will be enforced.—*G. R. No.* 16, *Jan.* 8, 1873.

84. Government officers are not to bid at auctions on behalf of Government, even with the object of recovering Government dues, without the special sanction of Government. This does not apply to sales of land and occupancy rights for arrears of revenue.—*G. R. No.* 3719, *June* 27, *and No.* 4666, *Aug.* 16, 1876.

85. Clocks, cushions for clerks' chairs, and matting for Government bungalows occupied by officials are among the things the purchase of which is prohibited.—*G. R. No.* 3445, *Oct.* 26; *No.* 3601, *Nov.* 5; *and No.* 3730, *Nov.* 18, 1875.

86. The employment of peons in procuring bazaar supplies, or of any public servant in making purchases, or in any private matter in which the receipt or expenditure of money is concerned, is strictly prohibited, and any breach of this order will be severely dealt with.

It is not intended to prevent officers from employing public servants to procure carriage or necessary supplies while travelling on duty, though in these cases constant vigilance is necessary to prevent cheating and extortion.—*G. of I. No.* 121, *Jan.* 16, *and No.* 897, *May* 22, 1873.

87. Officers when travelling in the Districts ought not to leave a camping ground until they have satisfied themselves that all bills have been paid, and no cause for subsequent discussion exists.—*G. R. No.* 7175, *Nov.* 28, 1881.

88. **Impressment of Carts.**—The following regulations shall be observed as an executive order of Government:—

(*a*) That the rate of cart-hire be fixed by order of the Commissioners of Divisions per mile, as kos vary greatly: that there be a minimum charge for engaging a cart at all, and a minimum rate for a cart kept a whole day;

(*b*) That no cart be carried beyond 20 miles, or thereabouts, from the place of hiring;

(*c*) That a list of all carts in a village be kept by the patel, and a list of the number of carts in each village by the Mámlatdár;

(*d*) That requisitions by public officers for carts be made on the patel, or where a large number are needed, (as when troops are marching,) on the Mámlatdárs, and be met in strict rotation of individuals and of villages;

(*e*) That no person's cart be taken in a village other than his own, unless he offers it for hire;

(*f*) That no cart in use on any public road be taken for the use of public officers travelling.

2. The minimum hire should be 1 rupee if a cart is used for any distance, however short.

3. Batta for detention should be paid at the following rates: if a cart is detained unused more than half a day—1 rupee. If a cart is detained unused half a day or less and then dismissed—8 annas.

4. Government also desire that a record shall be kept by every officer using carts thus obtained, in which the number of carts used, the distance they travel, and the sum certified by him to have been paid to each shall be stated.

5. Officers below the rank of Assistant or Deputy Collector, Assistant Superintendent of Survey, or Executive Engineer, should be furnished with a written order from their official superiors for obtaining transport by requisition.

These rules are issued to regulate the requisition (rule *d*) by public officers for carts on patels and mámlatdárs. They do not preclude officers from obtaining carts by free contract, where that is feasible and convenient.—*G. R. No.* 5521, *Sep.* 23, 1881; *No.* 6524, *Nov.* 2, 1881.

89. The following extracts from the rules as to obtaining European or American stores and books, newspapers, &c., seem sufficient for general reference:—

European Articles other than Books, Newspapers, &c.

"3. All European articles other than books, newspapers, &c., shall be obtained by indent upon the Secretary of State, and, save as hereinafter provided, must not be bought in India or obtained direct from Europe independently of the India Office.

"4. European articles procurable in the local market, which can be purchased after inspection and paid for on delivery, may be bought in India, with the previous sanction of the Government of India or the Local Government, as the case may be:—

1*st*.—When it would be economical to do so.

2*nd*.—When stores indented for from England have not arrived and inconvenience to the public service is anticipated from any delay in the supply.

3*rd*.—When they are perishable articles.

"5. The utmost encouragement, consistent with true economy, should be given to the supply, by the local market, of articles hitherto manufactured in, and obtained from, Europe; and, where articles of European and Indian manufacture do not differ materially in price or quality articles of local manufacture or of indigenous origin should be substituted for European articles.

It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not

be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

Books, Newspapers, &c.

"12. Books, maps, and newspapers or other periodicals published in Europe or America, whether required for Imperial, Provincial or Local Service, shall be procured independently of the India Office, either through local firms or by direct orders to Agents or Publishers.

"13. For official publications, other than Parliamentary papers, whether periodical or not, requisition should be forwarded by the Department and Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them direct to the address of the Assistant Under-Secretary of State for India; the service to which the cost is chargeable, and if Imperial the head of account of grant to which it is chargeable being specified in the requisition.

* * * *

"16. The Government do not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. Books for the Educational Department should be obtained under the rules and usage of the several Local Governments concerned. Purchase of other works should be confined strictly to those books, principally of reference, which are of obvious practical necessity to the office for which the books may be bought for the furtherance of the public service, independently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than hand-books, manuals, practical guides and the like would be rarely, if ever, for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

"17. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended."—*G. of I. No.* 3574, *Nov.* 3, 1880.

When complaints are made of the quality of supplies, it is desirable that samples of the articles complained of should be also

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G. of I. No. 1923, July 22; No. 2070, July 29; No. 2203, Aug. 5; No. 2341, Aug. 12; No. 2301, Aug. 12; No. 2777, Sep. 1; No. 3220, Sep. 28; (Preamble to G. R. No. 3845, Oct. 15,) No. 3398, Oct. 7; No. 3780, Oct. 21, 1881; No. 724, Feb. 6, and No. 1065, Feb. 21, 1882. The last but one of these Resolutions directs that the use of Morrell's registration ink shall be discontinued, and that Stephen's blue-black and black ink shall be issued only in small quantities for a few high functionaries. *Vide* also G. R. No. 595 of Feb. 13, 1883, which consolidates the orders on the subject.

Rubber seals may be purchased from private manufacturers.—*G. R. No* 5015, *Dec.* 27, 1882.

The seals should last for at least 5 years.—*G. R. No.* 2635, *July* 20, 1883.

(26) Local purchases are allowed in the following cases :—

I.—Books of reference, urgently wanted for a particular occasion of adequate importance, but which cannot be obtained for that occasion from any other Government office, may, with the sanction of any heads of departments, or other authorities, to whom the Local Governments may delegate this power, be bought in India.

II.—With the sanction of the Local Government, second-hand books may be bought in India when they can be got for less than the English publishing price.

These orders do not apply to independent and non-official corporations, such as Port Fund Commissioners or Municipalities, but that they do apply to all other local bodies.—*G. of I. No.* 721, *June* 3, 1873.

90. **Purchases.**—Books published in India not by Government and not supplied gratis are to be bought only with the previous sanction of Government, the Commissioners, the Survey Commissioner, the Director of Public Instruction, or the Chief Engineer for Irrigation in their several departments.—*G. G. Notif. Aug.* 23, 1876.

91. *Rules regarding the purchase of articles of dead stock by the disbursing and controlling officers* :—

1. Articles of office furniture required for a newly created office should in each and every case receive the sanction of Government in the Financial Department for the first time.

2. Articles of office furniture required to replace the old ones should be purchased by a disbursing officer, provided the value of each of the articles does not exceed rupees thirty, and due provision for the same has been made in the budget for the year in which the charge is required to be incurred.

3. For articles required for the above-mentioned purpose the sanction of the controlling officer should be obtained if the value of each of the articles exceeds rupees thirty, and the controlling officer can sanction the same to the extent of rupees fifty, provided there is budget provision for the same.

4. Articles of office furniture required in addition to those already purchased at the time the office was newly created can be purchased and sanctioned by disbursing and controlling officers respectively under the conditions laid down in Rules 2 and 3.

5. Ordinary articles of office furniture should comprise the following articles:—

Chairs.
Chests for records.
Desks.
Presses.
Tables.
Gongs.
Hour-glasses.
Inkstands, brass, for the Vernacular Department when not supplied from the petty supply allowance.
Measuring chains.
Jajums and cushions for the Vernacular Department.
Desk covers if not supplied by the Superintendent of Stationery.
Lamps, brass, for ditto.
Padlocks.
Scales for Huzur and District kacheris.
Shelves for records.
Screens (bambu checks).
Treasure chests.

6. Officers who have no controlling officers can purchase articles of dead stock provided the value of each of the articles does not exceed rupees fifty and a due provision for the same has been made in the budget for the year in which the articles are required to be purchased.

7. Articles supplied under special rules or of unusual character such as those mentioned below, should not be purchased without the previous sanction of Government :—

Punches, as per Government Resolution No. 2829, dated 15th May 1879.

Mattings, the cost of which cannot be met from the office petty supply allowance, as per Government Resolution No. 3976, dated 2nd November 1878, Financial Department.

Clocks, as per Government Resolution No. 4407, dated 27th October 1876, Financial Department.

Iron Safes.

Chubbs' locks.

8. If articles of any description are required to be purchased in the absence of due provision in the budget, the sanction of Government should previously be obtained.

9. Jajums and desk covers should last 5 and 7 years respectively.—*G. R.* 2270, *July* 2, 1879.

92. **Newspapers.**—No officer is to subscribe at the public expense to any newspaper or other periodical without the particular sanction in each case of the Local Government.—*G. of I. No.* 2359, *Aug.* 30, 1872.

93. I.—No officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any such newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such for instance as art, science, or literature. The sanction will be liable to be withdrawn at the discretion of the Government.

II.—Officers in the service of Government are not prohibited from contributing to the public press; but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from making public without the previous sanction of Government any documents, papers, or information of which they may become possessed in their official capacity. Those rules have been hitherto in most cases honourably observed. In case of a departure from them, or if the Government should consider the connexion of any officer

with the press to be contrary to the public interests, his liberty to contribute will be withdrawn.

III.—The Government of India will decide, in case of doubt, whether any engagements of officers with the press are consistent with the discharge of their duties to the Government.

IV.—Nothing in this Resolution is intended to relax the provisions of any regulations on this subject which now apply to the Army.—*G. of I. Notif., July* 8, 1874.

94. **Management of Companies, &c.**—All servants of Government are strictly prohibited from taking any part in the management of banks in India, or from being connected with banks or trading companies except as simple shareholders. No exception is made in favour of the Presidency Banks.—*G. of I. No.* 462, *May* 28, 1852, *and Sec. of State No.* 239, *May* 6, 1875.

95. "In May 1862 the Secretary of State recorded his decision that although, as a general rule, he saw no objection to the servants of Government holding shares in joint stock companies having for their object the development of the resources of the country, still it was necessary to impose the restriction that public servants should take no part in the management of such institutions, and should *not be employed within the districts where the operations of the company might be carried on.*

The Secretary of State likewise concurred in the view held by Sir George Clerk, that supersession in promotion was the proper and practicable course for enforcing the orders of Government in this respect."—*G. R. No.* 2005, *May* 27, 1864.

96. In despatch to the Secretary of State, No. 3, dated 8th August 1864, the Government of Bombay referred for orders the case of the * * * * * * * who, while on furlough in India, became one of the editors of the * * * newspaper; and in paragraph 8 of that despatch they expressed the opinion that there was no sufficient reason for excluding any occupations in which Government servants might engage while on furlough within the limits of lawful and respectable employments, excepting those likely to cause engagements extending beyond the duration of the furlough, and those which lead to new relations with Government independent of, and liable to be inconsistent with, the relations between Government and

its paid officers. These principles appear to us to be sound.—*G. of I. No.* 41, *July* 8, 1882.

97. All public servants, whether they be Covenanted or Uncovenanted, are alike prohibited from taking part in the management of Companies.

This prohibition is none the less applicable to a public servant because he happens to be on furlough, for the fact of an officer's being on furlough does not appear substantially to diminish the serious objections which exist to his engaging in the management of a Company.—*Sec. of State No.* 99, *Sept.* 7, 1882.

Uncovenanted officers are prohibited from becoming members of a Bank's Board of Directors.—*G. of I. No.* 1-32, *Jan.* 11, 1883.

98. **Landed property.**—The possession of land by officers of Government is not objected to, provided they are not engaged in the management of it, but it is to be distinctly understood that the possession of landed property disqualifies the possessor from exercising any civil authority in the district in which his lands are situated. This concession must not, however, be considered to interfere in any degree with the right of Government to refuse or withdraw, at its discretion, the permission to hold lands in any case in which it shall see reason to apprehend that the possession of land by any party would be detrimental to the public interests.—*Court of Directors, June* 21, 1843. (*Vide para.* 42-2-*supra.*)

99. **Work for private persons.**—Public officers are prohibited from transacting business for private persons, whether with or without remuneration, unless the sanction of Government shall have been first obtained. They are not to assist parties in preparing petitions, memorials, or representations on official matters. A plea of ignorance of this rule will not be admitted as an excuse. —*Notif. Sept.* 23, 1843; *Jan.* 4, 1865; *Govt. Gazette, Aug.* 14, 1873.

100. **Deposit money.**—No officer in any department is to receive deposit money (from contractors, &c.) without at once bringing it to credit in whatever accounts he may keep, or if he keeps none, without paying it, with a statement of its nature, into the treasury to which his cash transactions would naturally be subordinate.—*G. R. No.* 2402, *Aug.* 14, 1872.

No public officer who is supplied with funds from the public treasury, or who in the exercise of his duty receives money on the part of Government, either in deposit or as revenue, shall open an account with a Bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject.—*G. of I. No.* 3727, *Oct.* 21, 1881.

101. **Cheques.**—Cheques drawn by public officers may be made payable to bearer when issued to persons not in Government employ who may desire it; but cheques in favour of Government officers should be made payable to order only.—*G. of I. No.* 2121, *March* 29, 1873.

102. **Investment.**—No money shall be removed from any public treasury for investment without sanction of the Government of India; but this does not apply to dispensary funds.—*G. of I. No.* 2055, *July* 25, 1877, *and No.* 680, *Feb.* 4, 1878.

103. **Promissory Notes.**—When Government promissory notes are tendered as security by contractors or others they should be sent to the public debt office for renewal if there is any doubt about the regularity of the endorsement.—*G. of I. No.* 1477, *June* 19, 1877.

A question having been raised as to whether Stock Notes are to be received as collateral security from contractors in the same way as ordinary Government Promissory Notes are received, the Governor-General in Council is pleased to decide that there shall be no distinction between the two classes of notes so far as security deposits are concerned. As, however, the interest on Stock Notes is payable to bearer and the notes are transferable without endorsement, His Excellency in Council considers that they should always, if possible, be lodged in Government Treasuries for safe custody when tendered as security to any officer of Government.—*G. of I. No.* 3352, *Aug.* 24, 1882.

104. **Addresses.**—With the exception of medical officers who have been allowed by the Secretary of State to receive addresses with the permission of Government previously accorded, no public officer holding an appointment made or confirmed by Government, or by any officer subordinate to Government, may, under any circumstances, receive an address of any kind whatever, whether

oral or written, congratulatory, valedictory, or otherwise.—*G. R. No.* 167, *Jan.* 17, 1874.

The Governor-General in Council does not consider it desirable to make any general exception to the standing rule in respect of addresses presented to an officer of Government by persons unconnected with the province to which he may belong.

The propriety of receiving an address after retirement from the service of Government must depend largely on the particular circumstances of each case. For instance, it is obvious that, when the presentation of the address immediately succeeds retirement, and is intended as an acknowledgment of acts performed by the recipient whilst in the public service, the spirit of the existing rule is contravened; and, therefore, the presentation of addresses under such circumstances should be discouraged. On the other hand, it would be clearly impossible for the Government to impose any general prohibition on the receipt of addresses by officials who had permanently severed their connection with the Government service. —*G. of I. No.* 1224, *Aug.* 27, 1881.

105. **Dress.**—All natives wearing boots or shoes of European fashion may appear in them in all kutcherries, and before all the servants of Government, and are not to be obliged to remove them. This applies to all official or semi-official occasions, including durbars of all descriptions. When they wear shoes of Indian fashion, the old social practice of removing them within the customary limits is to be preserved on all occasions.—*G. of I. with G. R. No.* 722, *April* 20, 1868.

106. **Native Christians.**—In all returns, judicial proceedings, &c., native Christians are to be recorded as such, and no reference to be made to their former caste.—*G. of I. No.* 43—2738, *Aug.* 25, 1873.

107. **Holidays.**—[The public holidays of the year are published in the *Government Gazette*]. In some districts holidays not included in the published list are held to be more important than some therein allowed: in such cases there can be no objection to the head of the office allowing an exchange, provided the total number of holidays given does not exceed that sanctioned by Government.—*G. R. July* 9, 1858.

108. **Change of Names.**—Heads of departments may, in future, on sufficient cause being shown, sanction change of names in the case of non-gazetted officers, sending an intimation of the fact to the Accountant-General. Cases of gazetted officers should be submitted for the sanction of Government.—*G. R. No.* 2536, *July* 13, 1882.

109. **Time.**—Madras time shall be kept in all offices under the control of Government and shall be held to be the official time for all purposes.—*G. R. No.* 3724, *Nov.* 8, 1881.

(This order has been cancelled as regards the Town of Bombay.—Ed.)

CHAPTER II.

COMMISSIONERS.

One Revenue Commissioner for the whole presidency was appointed by Regulation V. of 1830. A second was appointed in 1843, under the authority of Act XVII. of 1842, and the collectorates were then all brought into either the Northern or Southern Division, each division being subject to the control only of the Commissioner of that division.

In 1860 the supervision of the Police being made over to them they became thenceforth Revenue and Police Commissioners. In 1877 a third Commissionership was created, and the supervision of the smaller Political Agencies being added to the work, the title of the officers was changed into the simple one of Commissioners, as in other parts of India. The three Revenue and Police Commissioners are graded according to seniority of appointment to the post with the Commissioner of Customs, Salt, Opium and Abkari.

In financial matters the powers of the Commissioners are as strictly defined as those of other officers. In Acts which have been recently passed, *e. g.* those about Municipalities, Local Funds, Hereditary offices, &c., and also in the rules made by Government under these and other Acts, the powers of the Commissioners are generally laid down. In all other matters relating to the revenue, their authority over the acts of the Collectors is only limited by special exceptions.

The Commissioners may be said to have no original work, except when any inquiry of importance is delegated to them by Government. But references on all subjects of revenue administration are made to them not only by the Collectors, but by Government. They travel about their respective divisions in the fine weather, and examine the work and records of the Collectors' offices, &c., but there are no defined rules to regulate their tours. The head of each Commissioner's office establishment is an Assistant, with the rank of Deputy Collector.

The fact of the Commissioners being essentially supervising and not executive officers, accounts for the small number of orders as to their work. Reference must be made to the chapters referring to particular subjects for the powers of Commissioners as to those subjects.

1. **Head Quarters of Commissioners.**—Government consider it to be for various reasons expedient that Poona should be regarded as the head-quarters of the Commissioner, S. D., as of the other two Divisional Commissioners.—*G. R. No.* 4705 *of Aug.* 12, 1881.

2. **Correspondence.**—All correspondence in the revenue department is carried on through the Commissioners, direct references between Government and the Collectors on revenue matters being avoided as much as possible.—*G. R. No.* 3116, *July* 8, 1861.

3. **Responsibility.**—The Revenue Commissioner, as responsible for the entire revenue administration of his division, is entitled to apply to the Survey Commissioner, or any other officer employed therein, for such information affecting the revenue as he may deem desirable.—*G. R. No.* 785, *Feb.* 25, 1867.

4. **References.**—In all matters of account in which the details of revenue administration are concerned all references for instructions should be made to the Accountant-General through the Commissioners.—*G. R. No.* 1025, *July* 13, 1871.

5. **Appeal.**—If a Collector takes exception to the Commissioner's decision in any matter, he may appeal to Government—not directly, but sending his appeal through the Commissioner, and requesting him to forward the case. This rule is never to be infringed except under extraordinary circumstances. If the Collector refuses to carry out the orders of the Commissioner, the latter should report him to Government.—*G. R. No.* 202, *Jan.* 18, 1868.

6. **Powers.**—The Revenue Commissioners have full legal power (Reg. V. of 1830,* sec. 1, cl. 6) to fine any member of a Collector's establishment. But such direct interference in matters affecting discipline should only be had recourse to in extreme cases. —*G. R. No.* 3267, *Sept.* 13, 1866.

* This is repealed by the Revenue Code, but the same power is given by Ch. V. of the latter.

7. Revenue Commissioners may sanction the payment of allowances, whether hereditary or for two or more lives, when the same have been called in question.—*G. R. No.* 269, *Jan.* 22, 1862.

8. They may re-enter in the accounts, without reference to Government, allowances which have been erroneously struck off.—*G. R. No.* 2327, *June* 13, 1862.

9. They have power to write off outstanding balances of revenue, and irrecoverable advances of tuccavee, and unserviceable dead stock, to any extent.

They may also sanction, in accordance with the fixed rules, village expenses in survey districts, and the same until the introduction of the Revenue Survey in the case of villages in unsurveyed districts lapsing to Government, or otherwise falling under their direct control.—*G. R. No.* 3116, *July* 8, 1861.

10. They grant remissions of the Sayer revenue to any extent.—*G. R. No.* 685, *March* 4, 1863.

11. They sanction refunds of assessment exacted by mistake by the local officers.—*G. R. No.* 1987, *April* 20, 1854.

12. They are authorized to grant, with the sanction of Government, to village servants, in full or partial remuneration for service rendered, unoccupied land to such extent and of such value as may be determined by the Local Government to be suitable for each collectorate, provided the annual value in each case does not exceed Rupees 10 a year,* and also to assign rent-free land required for roads, burial-grounds, dhurrumsalas, public wells, schools, and dispensaries, provided the annual value of such lands is not, in each case, in excess of Rupees 10 a year.—*G. R. No.* 2897, *June* 17, 1871, *and G. G. Sept.* 21, 1871.

13. Land in the neighbourhood of railway stations can only be sold with the concurrence of the Railway authorities and the Revenue Commissioners, by whom the applications are to be submitted to Government for final orders.—*G. R. No.* 1041, *March* 31, 1863, *and No.* 503, *Nov.* 21, 1861.

14. In all cases of exchanges in lieu of land taken up for public purposes, the sanction of the Commissioner is necessary.—*G. R. No.* 1910, *March* 24, 1877.

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* Where the grant exceeds in value Rs. 500 when given for services to be performed to the State, or where it exceeds Rs. 100 when the services are not to be performed to the State, the sanction of the Government of India is required.—*G. of I. No.* 889, *Feb.* 28, 1872.

15. Commissioners are authorized to sanction exchanges of Inam land belonging to an inferior village servant for other land.—*G. R. No.* 2868, *May* 21, 1881.

16. The Revenue Commissioners, on examination of the monthly travelling allowance bills, are to criticise them with reference to the movements of officers, and when these are not according to rule will refuse to pass them.—*G. R. No.* 5923, *Dec.* 1, 1870.

17. The attention of Commissioners should be drawn to the necessity of examining dead stock articles during their annual tours.—*G. R. No.* 3473, *Dec. 17th*, 1879.

18. Since the abolition of the Alienation Settlement offices, the supervision of that work has been transferred to the Commissioners, to whom the Collectors refer all matters of importance.—*G. R. No.* 4168, *July* 23, 1875.

19. No order passed by a Collector of the nature referred to in Section 35 of the Land Revenue Code shall be reversed, modified or interfered with by a Commissioner.—*G. R. No.* 3872, *July* 24, 1880.

20. **Local Fund Establishments.**—Commissioners are empowered to sanction Local Fund Establishments (other than Public Works Establishments), provided budget provision exists, and a reference is made to Government if the pay given to any individual exceeds Rs. 15 a month.—*G. R. No.* 2538, *Aug.* 12, 1875.

21. Government desire that before exercising this authority as regards Vaccination establishments paid from Local Funds, the Commissioners will, as a rule, consult the Sanitary Commissioner, who is the head of the Vaccination Department.—*G. R. No.* 247, *Jan.* 24, 1880.

22. **Appointments.**—The Commissioners appoint the Mamlatdars. Their confirmation is required to the appointment of the Collector's chitnis; they appoint the Huzur Treasurers, and recommend for the appointments of Deputy Collector and Dufterdar.—*G. R. No.* 3116, *July* 8, 1861, *and No.* 311, *March* 10, 1869.

23. The Commissioners should break up family cliques in the same district and in districts where there is a preponderance of either Brahmins or Parbhus or Wanias, other castes should be introduced. As a rule, the first Kárkun and Mámlatdár should not be of the

same caste, and relations should not serve in the same kacheri.—*G. R. No.* 1870, *March* 30, 1881.

24. *Rules for the appointment of Head Accountants except in Sind.*

1.—There will be four grades of Head Accountants, viz.—

3 of first grade on	Rs.	250
4 of second grade on	„	200
4 of third grade on	„	175
6 of fourth grade on	„	150

2.—Head Accountants will be appointed as a general rule, to the vacant posts in the fourth grade.

3.—On the appointment of a Head Accountant he will be considered to be on probation for one year as at present, and will not be confirmed till favourably reported on by the Collector, and till he has passed the examination prescribed in Government Resolution No. 1336, dated 15th May 1872, Financial Department.

4.—Promotions from one grade to another will be made according to seniority combined with merit on the Collector's recommendation. For this purpose a list of all the Head Accountants will be prepared and published every quarter or half-year like that of Police Inspectors in the Presidency.—*G. R. No.* 1523, *Mar.* 15, 1881; *G. of I. No.* 3960, *Sept.* 26, 1882.

25. It rests entirely with the Commissioner to transfer Head Accountants from one place to another.—*G. R. No.* 1876, *June* 24, 1875.†

26. Commissioners should not appoint to Mámlats men who are not qualified to exercise magisterial powers.—*G. R. No.* 5372, *Sept.* 21, 1875.

27. **Balances**.—The Commissioners are to see that all outstanding balances are enquired into and cleared off year by year, and the matter is to be noticed in the Jummabundy reports. They are also to see that the Collectors punctually submit their quarterly statements of collections and outstanding balances.—*G. R. No.* 424, *Jan.* 26, 1874.

28. **Municipalities.**—Commissioners have been invested with all the powers conferred by the Municipal Act on the Governor in Council except those under secs. 4, 16, cl. 1, 27, 90, and 91.—*G. R. No.* 1631, *June* 11, 1874.

† Orders Nos. 22 and 25 are not affected by the Revenue Code, unless perhaps as to the appointment of Huzur Treasurer.

nissioners on their tour are to scrutinize narrowly
unicipal administration in the towns through which
y will actively look to the doings of the Committees,
interfere when they find the Act being worked
r want of discretion. They are already intrusted
f sanctioning bye-laws, a power which Government
judiciously exercised.—*G. R. No.* 3630, *Dec.* 28,

—Commissioners in the course of their tours are to
e fines inflicted by Assistant Collectors and Mam-
Accountants for neglect of duty, and to take such
ink proper of cases in which the punishment inflict-
excessive or inadequate.—*G. R. No.* 2519, *May*

ds.—They are also to see that no laxity is allowed
on of useless records.—*G. R. No.* 4491, *Aug.* 21,

I. of 1876.—Commissioners are, during their
e into the working of Act. V of 1864* and the
ised by the Collectors over the proceedings of the
er the Act.—*G. R. No.* 2814, *June* 12, 1872.

* Now (Bombay) Act III. of 1876.

CHAPTER III.

COLLECTORS, ASSISTANTS, AND DEPUTIES—OFFICE WORK, &c.

The following extracts as to the position and responsibilities of Collectors sufficiently show the importance of the office:—

"The whole system of our revenue administration must depend on the vigilance of the Collector, its object being to provide sufficient powers, and leave it to the principal officer to guard against the abuse of them; we have only the choice of taking away from our agents the power to do good, or leaving them in some degree the power to do harm. Against this even a system of check and limitation will not always guard; for a man may be careful not openly to commit irregularities, while he is secretly guilty of every sort of oppression. As long as the chief power in the district is in able hands, the good done by the inferiors on this system will far preponderate over the evil, and if the Collector be deficient, I am afraid that no distribution of powers would make up for his want of capacity, or do more than palliate or conceal the evils to which such a want would give rise."—*Elphinstone.*

"However important the duties of a Judge may be, they are in this country certainly not more important than those of a Collector, who with the exception of the judicial functions exercises the whole of the internal administration of the province, and has occasion for much more varied qualifications.

"His designation is an unfortunate one, and ought to be changed, because it leads to the belief that the collection of the revenue is his sole duty, and that he is a mere tax-gatherer. The collection of the revenue is a very subordinate part of his duty: its distribution is a much more important one. His duty extends to every branch of the finance, and its influence is felt in the prosperity of the inhabitants.

"In every country the amount and distribution of taxation are perhaps the most important concerns, of public authority: there are no others on which as on them the universal comfort and prosperity of the people depend."—*Sir. T. Munro.*

"The duty of a Collector towards his Assistants is most important. He is responsible for all they do, and is bound to find them full employment, and in such manner as to give them complete instruction in all branches of their duty, and at the same time to maintain an effective control over them. If a Collector is himself master of his work and possessed of ordinary tact and judgment, he will be able to do this so as to develope the characters of his subordinates and form them into valuable officers of the Government, at the same time that he attaches them to himself by one of the strongest ties, that of gratitude for advancement in public life. The Collector who is jealous of his subordinates and endeavours to keep everything in his own hands, is unjust towards those whose interests he should promote, while he needlessly harasses himself, and leaves the work ill done, and the people consequently injured. A Collector should endeavour to throw off upon others all that they can be made to do for him: and he should restrict himself to the duty of distributing the work, and of controlling and supervising the operations of his subordinates.

"The efficiency of a Collector's administration of his duties will greatly depend on the manner in which he conducts himself towards his Native subordinates. Excessive suspicion of Native subordinates is as fatal as excessive confidence. A person who is extremely suspicious of advice tendered to him may be as much shackled in his power of independent action as the man who weakly assents to whatever is proposed. Every effort should also be made to render the performance of their duty as little as possible burdensome to them. The officer who keeps them long in attendance at his house, or who requires that they perform their ordinary duties in court in a painful standing position, cannot derive from them that degree of assistance which would otherwise be rendered. The practice of frequently imposing fines cannot be too strongly deprecated: errors of judgment should never be so punished; and corrupt or dishonest actions deserve a very different punishment, and cannot be thus either appropriately or beneficially noticed.

"Nothing can pass in the district of which it is not the duty of the Collector to keep himself informed, and to watch the operation. The vicissitudes of trade, the state of the currency, the administration of civil justice, the progress of public works, must all affect most materially the interests of the classes of whom he is the constituted guardian. Officious interference in matters beyond his

immediate control must be avoided, but temperate and intelligent remonstrance against anything which he sees to be wrong is one of his most important duties."—*Thomason.*

Lest it should be thought that these authorities take too high a view of the duties of Collectors as they are at the present time, the opinion of a great living lawyer, Sir James Fitzjames Stephen, as to the Collector being the one responsible head of his district, is also given.

"The maintenance of the position of the district officers is absolutely essential to the maintenance of British rule in India, and any diminution in their influence and authority would be dearly purchased even by an improvement in the administration of justice. Within their own limits, and as regards the population of their own district, the district officers are the Government, and they ought, I think, to continue to be so * * * . No application of the principle of the division of labour ought to be even taken into consideration which will not leave in the hands of the district officers such an amount of power as will lead the people at large to regard them as in a general sense their rulers and governors.

"I fully agree that the experience of the people, their ways, their character, and their language which a district officer gains by his constant intercourse with them, is analogous to the experience which an English Barrister gains of men and things by practise at the bar, and that it would be as unwise and as injurious to judicial efficiency to make district officers into Judges before they had acquired that experience as to make English Barristers Judges before they had practised a competent time at the bar."

The principal powers and duties of Collectors will be found in the Revenue Code and in the laws relating to special subjects mentioned in the chapters of Parts II., III., and IV. of this work.

It will be understood that the orders in this chapter are not generally on subjects of the greatest importance, but partly of a general nature and partly put here as not coming under any of the special chapters.

1. **Reports.**—All reports affecting the revenue of a district are invariably to be submitted through the Collector and the Commissioner to Government.—*G. R. No.* 4971, *Oct.* 5, 1871.

2. Collectors are in all cases to report to Government through the Commissioner, except when specially ordered to report direct. —*G. R. No.* 1238, *March* 15, 1876.

3. **Responsibility.**—It is the duty of the Collector of the District and the Commissioner of the Division to make themselves acquainted with all the material wants of the Collectorates intrusted to their charge. They should then carefully consider whether the wants ought to be supplied by the use of the Local Funds or by contributions from the imperial Treasury. This being determined, specific proposals supplemented by plans and estimates should be forwarded to Government.—*G. R. No.* 1329, *March* 20, 1871.

4. It is inexpedient, if not impracticable, to draw out any specific rules for fixing and limiting the responsibility of Officers in subordinate positions under the Collectors. The responsibility rests in all cases, except where it can be shown that he has been deliberately deceived, on the Collector himself, and such responsibility should be consistently insisted on.—*G. R. No.* 1698, *May* 27, 1858.

5. Collectors are to be held responsible for the acts of their Assistants, and it is desirable, therefore, that in matters of consequence Collectors should give their Assistants clear and definite instructions.—*G. R. No.* 1283, *Sep.* 29, 1833.

6. **Reports of Assistants.**—A Collector should, whenever he may consider it necessary, communicate freely with his Assistants, either verbally or in writing; but it is his duty himself to weigh the opinions and condense the information which he may obtain, and to submit the result, as his own, to Government. A Collector should exercise his discretion in selecting those reports which, from peculiar merit or other sufficient cause, should, in his opinion, be laid before superior authority.—*G. R. No.* 2622, *Aug.* 20, 1839.

7. In questions relating to general policy and proposed legislation the substance of the opinions of subordinate officers is to be condensed as much as possible in the controlling officer's report. In cases where it seems necessary, however, reports may be sent on in original.—*G. R. No.* 5062, *Sep.* 8, 1873.

8. In submitting the reports of their Assistants, Collectors should give their own opinions on the subject under discussion.—*Rev. Com. S. D., No.* 701, *Feb.* 8, 1849.

9. **Verbal Orders.**—In cases of importance verbal orders are never to be issued by Collectors or Assistants.—*G. R. No.* 1372, *May* 3, 1844.

10. **Charge of Districts.**—The Collector is allowed to assign whatever duties he pleases to any Assistant or Deputy, and his assignment of such duties neither alters the rank of his Assistants as prescribed by Government, nor curtails the power of Government to vary and modify from time to time that rank. A Deputy Collector taking charge of the office of First Assistant Collector does not thereby become First Assistant, or stand in that position to the Collector. In accordance with this principle, no Assistant can claim to take charge of any particular office or to do any particular work, the right of making arrangements of this sort resting entirely with the Collector.—*G. R. No.* 3675, *Oct.* 1, 1868.

11. In a small collectorate like Colaba the Collector should divide the work with his Assistants and personally take charge of at least one talooka. There would then be no excuse for the remaining talookas not being properly supervised.—*G. R. No.* 4693, *Aug.* 18, 1873.

12. (1).—A Collector need not always hold charge of a taluka, but he should occasionally do so if he has doubts whether any Assistant or Deputy is conducting his duties in a satisfactory manner.

(2).—He should always (unless there is special cause which should be reported) do the jamábandi of two talukas from different Assistants' charges.

(3).—He should take talukas in turn (not necessarily in regular rotation), so that he may, within a reasonable time, see how work is conducted in all talukas.

2. In all complicated cases, the Collector should require his Assistants or Deputies to make their reports in English, so that their work may come fully under his observation.—*G. R. No.* 4305, *Aug.* 23, 1878.

13. In Khandeish the Collector should keep entire Revenue charge of one taluka during the year, and do in addition the Revenue Settlement of another. But different talukas should be managed and settled personally by the Collector each successive year.—*G. R. No.* 4742, *Aug.* 3, 1877.

14. Assistant Collectors are not to be placed in charge of districts before they have passed their departmental examination, without the special sanction of Government.—*G. R. No.* 3670, *Sept.* 17, 1859.

15. Collectors and Assistant and Deputy Collectors should, on giving or taking over charge, thoroughly examine their office libraries

and articles of dead stock and compare them with the lists.—*G. R. No.* 1295, *April* 24, 1877, *and G. R. No.* 933, *April* 15, 1879.

2. Government consider that the question of the redistribution of Assistants' charges is one which should be left to the decision of the Commissioners of Divisions as has hitherto been the practice.—*G. R. No.* 2591, *May* 10, 1881.

16. **Appointments.**—Collectors appoint all their own office people, the Chitnis requiring to be confirmed by the Commissioner, all Mahalkaries, and all Acting or Officiating (but not Probationary) Mamlutdars.

For the purposes of the Leave Code in so far as the granting of privilege leave is concerned Collectors should be regarded as the Mámlatdárs' Heads of Departments.—*G. R. No.* 3513A, *July* 7, 1880.

To all officers whom they have the power to appoint they may grant leave in accordance with the existing rules to the extent of six months, and to Mamlutdars privilege leave to the full extent.

They have the power to discharge all village officers who are not hereditary, appeal lying to the Revenue Commissioner.

They have to append the necessary certificates to all batta bills of the subordinate establishments under their control.—*G. R. No.* 3116, *July* 8, 1861, *and No.* 595, *May* 20, 1867.

17. Assistant and Deputy Collectors appoint the Peons and Talatees, and grant privilege leave to the Karkoons, in their own talooks.—*G. R. No.* 595, *May* 20, 1867.

Under the law the power of appointing mahálkarís is vested in the Collectors. Under the law the appointment of head kárkun must actually be made by the Collector, but in order to carry out the instructions of Government the Collector, in filling up a vacancy should be guided by the Commissioner who will have a list of graduates appointed to each District as second kárkuns and will thus be enabled to inform the Collector who is by seniority best entitled to succeed to a vacancy.—*G. R. No.* 7003, *Nov.* 22, 1881.

18. **Dismissals.**—Government directed (Circular No. 796) in 1854 that except in special cases which may appear to require instructions, no separate report need be made of the dismissal of a Government servant drawing more than Rs. 10 and less than Rs. 30, but that all dismissals were to be reported in a half-yearly

return. These half-yearly returns were dispensed with by Circular No. 87 of 1861. The rule, therefore, remains that only special cases requiring instructions are to be reported to Government when the salary of the official dismissed is over Rs. 10 and under Rs. 30. This, therefore, and Section 9, Clause 2, of Regulation 16 of 1827, are the rules in force.—*G. R. No.* 3750, *July* 16, 1879.

19. **Sales.**—The following sales require sanction by the Collector, or by an Assistant or Deputy authorized by him :—

1. Kooruns ;
2. Abkaree ;
3. Occupation of fields and other rights over immoveable properties ;
4. Redemption of any annual right of Government :
5. Fruit-trees sold once for all ; and
6. Building-sites in towns and villages.

G. R. No. 3116, *July* 8, 1861, *and No.* 685, *March* 4, 1858.

20. **Balances.**—Collectors have authority to write off outstanding balances up to Rupees 100 in one year in any one village. This is applicable to balances on account of any items of revenue over the levy and collection of which they exercise control or for which they are responsible.— *Do. do.*

21. They may write off outstanding balances of Tuccavee to the same amount, and unserviceable articles of dead stock the prime cost of which does not exceed Rupees 100.—*G. R. No.* 5246, *Dec.* 1, 1869.

22. **Refunds.**—Collectors have authority to make refunds up to Rupees 100 in the following cases :—

(1). When assessment has been levied at five or ten times the ordinary rates on lands occupied without authority, and which is remitted on appeal to the Collector or Revenue Commissioner.

(2). When assessment has been levied on lands which are declared alienated by the Revenue Commissioner.

(3). When over-collections have been made by village officers.

A monthly statement of such refunds is sent to the Commissioner.—*G. R. No.* 5246, *Dec.* 1, 1869.

23. **Waste land.**—After the Survey has left a district the Collector is the proper officer for disposing of the waste land and bringing it under assessment. The Collector may at any time make a reference to the Survey Officers to consult their records.—*G. R. No.* 2651, *July* 18, 1867.

24. All sales of waste lands effected by Assistant Collectors, or other officers subordinate to the Collector, should be made subject to his approval.—*G. R. No.* 309, *Jan.* 24, 1867.

25. **Work of Assistants.**—Assistant Collectors are not to communicate direct with Government whilst their principals are within the limits of their districts, except on emergent service.—*G. R. April* 2, 1832.

26. Cases against Native officials should not be intrusted to junior Assistants, but should be tried by the Collector, or by Assistants of some standing, and no lengthened inquiries against Mamlutdars and Mahalkaries are to be conducted by any but Assistants of experience —*G. R. No.* 6498, *Nov.* 8, 1853, *and No.* 7327 *Dec.* 19, 1853.

27. All reports on petitions are to be written by the transmitting officer in his own language. The Assistant or Deputy Collector in reporting on all petitions, except those of a merely formal nature, is to do so in English, and, if possible, after having given the petitioner an opportunity of personally stating the particulars of his case. The Collector on appeal is to record in English his reasons for confirming or annulling the decision of his Assistant or Deputy: and in the event of a further appeal being made to the Commissioner the Collector is to transmit the record of proceedings with a report in English. By this means there will be a guarantee that each officer has understood the merits of the case, and the Commissioner will, as a rule, have by him the means of at once replying to any petition referred to him by Government.—*G. R. No.* 4283A, *Oct.* 5, 1869, *and No.* 4969, *Oct.* 5, 1871.

28. The decisions passed by Assistants in the first instance are generally communicated to the Mamlutdars, and may be recorded in the vernacular. But in complicated cases, when the decision is likely to be appealed against, the Assistant will generally find it most convenient to record his judgment in English and send a translation to the Mamlutdar. This is a matter of discretion. These

orders are applicable to all Revenue and Miscellaneous petitions.—*G. R. No.* 4920, *Nov.* 12, 1869.

29. **Supernumerary Assistants.**—Supernumerary Assistants should always be attached to a permanent establishment, and the officer who avails himself of their services should provide the necessary clerical agency. When they happen to be in charge of districts, they will obtain Karkoons from the number sanctioned for each district, and if they are employed at the Hoozoor they will obtain Karkoons from the number sanctioned for the Hoozoor Establishments.—*G. R. No.* 937, *March* 6, *and No.* 1078, *March* 13, 1869.

30. The total number of three extra Peons for the Supernumerary Assistant Collectors in one district is not to be exceeded, and no Supernumerary Assistant is to have more than one until put in charge of districts, when a second may be allowed.—*G. R. No.* 2817, *June* 13, *and No.* 4475, *Sept.* 12, 1871.

31. **Deputy Collectors.**—Uncovenanted Deputy Collectors are not subject in any way to the Assistant Collectors, but only to the Collector, or in his absence to the Assistant in charge. Hoozoor Deputy Collectors are always put in charge of the Sudder Station and the Treasury work, and generally of the Magisterial work of the town or city. Other Magisterial duties, and details of correspondence, may be left to them, but they are not to perform the duties of the Head Clerk or Head Accountant.—*G. R. No.* 6078, *Sept.* 12, *and No.* 869, *April* 15, 1852.

32. Under Act I. of 1868, (Bombay), Sec. 3, the powers and duties of a Collector may be conferred on any Assistant or Deputy Collector, but are not to be conferred on any who has not passed the second departmental examination. This does not refer to Deputy Collectors appointed before the issue of G. R. of April 10th, 1866.—*Govt. Gazette, Dec.* 2, 1868.*

33. **Priority of Work.**—Collectors and Assistants, when both Magisterial and Revenue work is to be done, should give the priority to untried cases, preference being given to those in which the accused is in custody. Next in urgency for disposal to Magis-

* The law quoted is repealed by the Revenue Code, which contains provisions for the powers of Assistants, &c.; but the limitation still depends on the will of Government as expressed above.

terial cases, the parties concerned in which are sent in and wait their trial, are perhaps the claims of petitioners, many of whom come from a distance, and attend at the Collector's Kutchery till their petitions are heard ; nothing but the greater urgency of criminal cases awaiting trial should interfere with the regular hearing of petitions on the appointed day and at the appointed hours.

The next case perhaps in urgency is that of the disposal of the revenue settlement during the Jummabundy season, when large crowds of people are detained from their homes till their share of the year's revenue is fixed.

The principle on which officers should act is to afford priority of disposal, 1*st*, to those who are detained *nolens volens* at their offices ; 2*nd*, to those who are detained by the urgency of their own affairs, though not wholly without the option of going away : and always in their disposal of public business to endeavour so to arrange that the delays which the paucity of agency renders unavoidable should, as far as possible, be prevented from being a grievance to the people by detaining them from their occupations and homes.—*G. R. No.* 5780, *Nov.* 20, 1847.

34. **Treasury Work.**—The best plan for rough verification of cash is to count 250 rupees and put them in one scale and weigh off against them, the result being 500, and that doubled, 1,000, and so on ; that no scales or weights for weighing coin in excess of Rs. 200 should be issued to public offices or be relied on in work.—*Acctt.-Genl. with G. R. No.* 4640, *Dec.* 8, 1881.

The Collector refers to Rule 22, Chapter 12 of the Civil Account Code, prescribing the mode in which the cash balance of a treasury should be verified ; but this rule does not require the use of scales which will weigh more than 200 rupees at a time, as when the first batch of 200 rupees has been weighed the other batches are to be weighed against it until the bag is exhausted. When a verified weight of 1,000 rupees has thus been obtained one bag in twenty is to be weighed against it. All that is required, therefore, is a small pair of scales which will weigh 200 rupees accurately, and a large pair of rougher scales in which the verified 1,000 rupees can be weighed against the test bag. This larger pair need not be regular money-weighing scales : all that is required is that the two scales should be in equipoise.—*Acctt.-Genl. with G. R. No.* 657, *Feb.* 22, 1882.

Chubb locks are not ordinarily to be purchased excepting for Huzur treasuries.—*G. R. No.* 4589, *Dec.* 28, 1880.

35. The Collector of each district is primarily responsible for the treasure in his charge, and in the event of any loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safe-guards against loss, and that it occurred from circumstances beyond his control, or which could not be ordinarily calculated on.

The Treasury Officer, as the Collector's delegate and representative, is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of Treasury work and for the conduct of the subordinate Treasury officials. The appointment of a subordinate to the immediate charge of a Treasury in no way relieves a Collector from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, but also to the stamps and opium, and to the correctness of the returns and the punctuality of their submission. He should not allow more than two months to pass without verifying the cash balance, or more than three months in the case of stamps, opium, and deposits. After examining the deposit account he should certify on the Register of Receipts that he has personally carefully examined the Register and that the entries therein are correct in every respect. The Collector should also verify the balances of bill and money order forms when he verifies the stamps. The Taluka balances must be verified once a year by a gazetted officer, if possible by a covenanted officer. This verification need not always be made on the last day of any month.

The Collector, when any irregularity is brought to his notice by the Accountant General, should make a report on his own knowledge after personal investigation, and not merely pass on the explanation of a subordinate.

If an embezzlement should occur in an Office or Treasury, immediate notice must be sent to the Accountant-General and Commissioner, and as soon as possible afterwards a detailed report of the circumstances specifying the amount embezzled and the prospects of effect-

ing a recovery, must also be sent under the signature of the Head of the Office to enable the Accountant-General or Commissioner according to the amount embezzled to report the case to Government.

The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must ordinarily be performed by the Collector in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty. The Accountant-General is forbidden to accept these returns and accounts under any other signature save under the circumstances laid down in the next paragraph.

NOTE—The totals of all amounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount. The Collector is personally responsible for the agreement between the departmental returns and the cash accounts, both of which go out under his signature, and the registers kept in the Treasury.

If the Collector be absent on tour on 1st of the month, the cash balance may be verified and the accounts signed by the senior Covenanted Revenue Civil Subordinate present at head quarters (or if there be no Covenanted Officer so present, by the senior Uncovenanted Revenue Officer) other than the officer in charge of the Treasury: the fact of the Collector's absence must be distinctly noted. But on no account, without special permission of the local Government in each case, may a Collector allow more than four months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. When then the monthly accounts and returns on more than two occasions successively are not signed by the Collector, the officers signing the accounts must quote either a verification report made by the Collector himself within four months of that date, or the special order of the local Government authorizing a departure from the rule.

When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant-General in the usual form of Cash Balance Report.

[The remainder of these rules will be found in Hope's Manual.]

G. R. No. 905, *Feb.* 21, 1876.

36. His Excellency the Governor-General in Council is pleased to direct—

1*st*—That no Covenanted Civil Servant (including Military and Uncovenanted Officers in the Commissions of Non-Regulation Pro-

vinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2nd—That all special emoluments accompanying in any locality the charge of a treasury shall cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the local Government * * * .

3rd—That the charge of district treasuries shall be entrusted to Deputy Collectors, but may be combined with such definite charge of magisterial, revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4th—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced, and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another and thus gradually become the trained and experienced agency which is desired. * * * *

It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

The appointment of young civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor-General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy Collector remain hereafter in charge of a district treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the

latter, His Excellency the Governor-General in Council is pleased to direct—

1*st*—That examination in treasury and local fund accounts, and in departmental revenue accounts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant-General or Comptroller should form a part of the examination under each standard.

2*nd*—That every 'covenanted' officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district treasury, under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions, duly attended to, and satisfactorily discharged, the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

Collectors of Districts, are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished—*G. of I. No.* 355, *Jan.* 18, 1882.

37. **Treasury Work.**—The following important order relates primarily to accounts, but is here inserted in full to show the chain of responsibility from the Collector downwards in Treasury matters:—

(1) Frauds to a large amount were lately committed in a Treasury, by the Collectorate Head Clerk, and were concealed for a long time by the submission of false cash balance reports to the Accountant-General of the Province.

(2) Public Service Transfer Receipts, under the signature of the Treasury Officer, were issued in favour of a fictitious person without a rupee having been credited in the genuine accounts of the Treasury

which formed the office record. The Treasury Officer omitted to satisfy himself, before signing the receipts, that the equivalent had been paid in cash, or had been charged to the proper account in the books of the Treasury.

(4) He then signed Transfer Receipts for issue without simultaneously attesting the entries of them in the counterfoils while he attested false entries in the counterfoils without requiring the production of the forms of Transfer Receipts which were alleged to have been spoilt.

(5) Even then the frauds could not have continued for long had correct accounts been rendered to the Accountant-General. The office copy of the accounts was correct, and in it the Transfer Receipts were necessarily not credited, money not having been received for them: so that the cash balance of this genuine account agreed with the actual cash in the Treasury.

(6) But the submission of this account would have disclosed the fraud to the Accountant-General, when, on his comparing the payments by the Treasuries drawn upon with the accounts of the drawing Treasury, he would have missed the corresponding credits in the latter.

(7) Accordingly the Head Clerk falsified the account rendered to the Accountant-General by crediting in it the amounts of the fraudulently issued Transfer Receipts, and showing necessarily a cash balance larger by those amounts than the actual cash in the Treasury.

(8) The Treasury Officer omitted to compare the account rendered to the Accountant-General with the copy recorded in his office. Except under a strong suspicion of his Head Clerk such omission might have been natural; but at least he should have seen that the closing cash balance agreed with the record under his own signature of the cash balance as it was verified by him on the first day of every month. Had he done this, the submission of a false account to the Accountant-General would not have been possible.

(9) Had the District Officer in the present instance submitted to the Accountant-General a monthly statement of the actual cash in his Treasury, as is required in many parts of India, the frauds could not have succeeded, for with a true cash balance statement a

false account would have been impossible. The District Officer, however, delegated the monthly verification of the cash in the Treasury to the Treasury Officer, and the latter sent an untrue statement of the cash in his Treasury to the Accountant-General, notwithstanding the certificate† which he signed with each statement.

† "I do hereby certify that the balance in the abovementioned Treasury amounted on the to Rs. and that I personally ascertained that the said balance was actually in my custody."

(10) He did count monthly the actual cash in the Treasury, and the money in the Treasury did agree with the office record of cash balance; but his first obligation was to see that the statement submitted was correct, and as he did not do this the certificate that he signed was untrue.

(11) Manifestly the frauds in this instance did not arise from any defects of system. Not at one stage, but at several stages, the system interposed effectual checks had they only been applied with ordinary care. But at every one of the stages there was such extreme carelessness that it is hardly possible to conceive a case of more gross and utterly inexcusable neglect on the part of an officer in charge of a Treasury.

(12) There was also a serious dereliction of duty and recklessness of personal consequences on the part of the Deputy Commissioner, who appears to have supposed that having made over the Treasury to a subordinate he was no longer in any way responsible for it.‡

(14) In this case the Government will recover from the officers (including the District Officer) through whose fault the loss occurred, the full amount of which it has been defrauded; and, as a further punishment, the officers who were in immediate charge of the Treasury when the frauds were committed will be deprived of promotion for two and three years respectively.—*G. of I. No.* 3734, *Sept.* 30, 1869.

38. **Treasury Work.**—All Collectors are to watch the course of transactions in their Treasuries with regard to currency notes and not leave such matters entirely to the discretion of their Hoozoor Deputies. Treasuries are to be kept well supplied with

‡ The order as to future procedure as it stood in para. 13 is embodied in greater detail in order No. 35

notes so as to meet the demands of the public as far as possible.—*G. R. No.* 3181, *Oct.* 24, 1874.

39. To prevent fraud, when a bill is drawn on a Treasury by a person not in the Government service, besides requiring all the ordinary sanctions of the Head of the department for whom the work was done, the Treasury officer should use special precautions for satisfying himself of the identity of the applicant for payment: and in cases of doubt must take the orders of the Collector, who is the responsible officer.—*G. of I. No.* 1907, *March* 21, 1878.

No change should be made which would tend to relieve the Commissioners of Revenue and district officers of their present responsibility for the management and inspection of District Treasuries.—*G. of I. No.* 3960, *Sept.* 26, 1882.

40. **Talooka Treasuries.**—The Collector or his Daftardar or Chitnis is to examine the cash balances at Talooka Treasuries when he visits them, and shall ascertain that the rules relating to stamps, their custody and accounts, are properly obeyed. He shall also examine the opium and deposit balances and accounts as he shall think necessary.

The Assistant or Deputy Collector in charge of the Talooka shall count the cash balance of the Talooka Treasury at least once a year; and he will be expected to do so twice, if he has time.

He shall count the stock of stamps and examine the accounts once a year, and verify the balances of opium and deposits.—*G. R. No.* 2672, *Aug.* 23, 1875.

41. Collectors are to take care to keep their talooka balances only up to the limits of their actual needs.—*G. R. No.* 3763, *Aug.* 30, 1877.

42. **Post Office.**—Collectors and Assistants are to pay particular attention to the manner in which the district post administration is conducted in their charges, and to report any instances of negligence that may come under their notice.

The Collector is to be furnished with a distribution list of the rural messengers in his district, and is to watch carefully the way in which the service is performed, and to make suggestions for its improvement.—*G. R. No.* 2946, *Oct.* 14, 1871, *and No.* 1608, *April* 25, 1873.

43. **Railways.**—District Officers are to report to the Consulting Engineer all instances of mismanagement in connection with

the working of the railways that may come to their notice, and to advise him of all fairs and gatherings in their collectorates, that steps may be taken to provide extra accommodation for travellers. —*G. R. No.* 2317, *Dec.* 17, 1869.

44. **Public Works.**—The public works budget of the district is to be prepared by the Executive Engineer in consultation with the Collector.—*G. R. No.* 235, *Jan.* 26, 1874.

45. **Vaccination.**—Collectors and Assistants are to co-operate with the officers of the Vaccination Department, and if necessary report the Vaccinators to the Superintendents.—*G. R. Aug.* 31, 1871.*

46. **March of Troops.**—Assistant Collectors or Mamlutdars who accompany troops on the line of march are to be most careful that all claims for cartage, compensation, &c., are promptly enquired into and settled.—*G. R. No.* 4052, *July* 16, 1873.

47. In every case in which there exists a reasonable claim for compensation to owners of fields for destruction of crops, caused by the encampment on their grounds of troops marching through the district, the Collector is to cause the Commanding Officer to be informed immediately of the extent of the damage committed.—*G. R. No.* 2235, *May* 12, 1871.

48. In all cases where compensation has to be given for damage done to crops by military movements or manœuvres, the investigation should be made and completed as promptly as possible.—*G. R. No.* 3026, *May* 22, 1876.

49. Where troops on the march are accompanied by Commissariat contractors the latter are not entitled to assistance from the Civil authorities beyond directions to the district Native officials to afford them every facility for the collection of the supplies, a rough estimate of which should be furnished to them some considerable time before-hand.

The native officials on the spot and the Collector would, of course, take proper notice of any case in which the villagers obstructed the march of troops by declining to sell to the contractors articles required for the troops.—*G. R. No.* 5495, *Oct.* 6, 1874.

Collectors should as far as is in their power assist the Military authorities in obtaining information as to transport available for purchase or hire in their districts.—*G. R. No.* 1224, *Feb.* 23, 1882.

* For details as to Vaccination see Chap. XX.

50. **Communications with Chiefs, &c.**—When a communication from Government is to be made to a Prince, Sirdar, or other individual, a full translation of the Government letter is not to be given to the party interested, but a letter or '*yâd*' written by the Collector or Assistant containing only such parts of the Government communication as are evidently intended to be made known.—*G. R. No.* 2590, *Oct.* 31, 1835.

51. When the Ministers, Senaputtees, or other high officials of Native States, visit Civil stations in British territory, the Magistrate and Collector should send one or more of his chief Police and Revenue Officers, and the Judge one of the high Native Judicial Officers with Chobdars, to give a formal welcome, and a similar courtesy should be shown on the departure of such officials. In case of a short stay, a few Police may be deputed to be in attendance, and arms can be presented whenever a visit is paid to places where sentries are posted.

The high covenanted officials *may* also pay visits of ceremony, unless there is some special reason against this proceeding arising out of some particular circumstances at the time.—*G. R. No.* 2497, *Aug.* 5, 1869.

52. **Act XX. of 1864.**—When a Civil Court, under Section 11 of Act XX. of 1864, has directed a Collector to take charge of a Minor's estate, the Collector has no option but to obey the direction of the Court, but the power given to the Court, to appoint the Collector is permissive only, and should be exercised only where no other properly qualified person can be found to undertake the charge, or where the estates are so large and important as to render their due administration a matter of public importance. It was obviously never intended by the Legislature that the Collector should be burdened with the management of petty holdings; and hence a discretion was left to the Court.

But when the Collector is appointed, he is entitled to employ, at the cost of the estate, such persons as may be necessary for its management, and to deduct their expenses from the income realized. No additional labour should be thrown on the public establishments of the district, except so far as the Collector's subordinate officers may be desired to exercise a general supervision over the Kárkuns or others specially employed in the management of the estate. The Collector cannot, of course do every thing himself,

and may properly delegate the duty of superintendence to the Mámlutdárs or other district officers. But the cost of managing minors' estates should be borne by the estates themselves, and not by the public, as would be the case if the Collector's ordinary establishment conducted the management as part of their official duty.

As the Collector's proceedings in charge of estates under the Act are subject to the control of the superior Revenue authorities (Section 15), it is not necessary that the Collector should obtain the sanction of the Court, under Section 19, to any lease, sale, or mortgage he may think it necessary to grant. The Court is not likely to select the Collector for the grant of a certificate under sec. 9.—*Adv. Genl. with G. R. No.* 6093, *Oct.* 27, 1875.

53. Section XII. contemplates the administration of the property of a minor being entrusted to a Collector, and not simply the immovable estate, and the Collector is not bound to give security.—*Adv. Genl. with G. R. No.* 102, *Jan.* 10, 1874.

54. It must be held that the Collector, when directed by a District Court under Section 11 of the Minors' Act (XX. of 1864) to take charge of a minor's estates, has no larger powers than a private individual under a certificate of administration. He merely represents the minor. He may, under Section 18, exercise the same powers in the management of the estate as might have been exercised by the proprietor, if not a minor. He cannot, *quâ* manager, issue summary process for the recovery of the minor's dues; but he should pursue the same course as any other administrator would pursue under the same circumstances. That is to say, he might file suits against the minor's tenants, or in cases to which Section 26 of Regulation XVII. of 1827 formerly applied, he might have made application to the Mámlatdár for assistance in realizing the land revenue from the inferior holders of the minor. The language used in Section 11 of the Minors' Act is in itself enough to show that he is not authorized to put in force his powers as Collector in the minor's behalf. For under that section he may be directed to take charge of portions of a minor's estate situated in a different district, and with respect to such portions he could not, of course, perform any act as Collector; he would have to apply to the Mámlatdár having jurisdiction (or under the Revenue Code perhaps to the Collector) for assistance in enforcing the minor's claims. The act does not contemplate that the Collector should as regards one portion of the minor's property, act *quâ*

Collector and issue summary process of his own motion in that character, while with respect to other portions of the same estate he should be a simple manager and be obliged like other applicants to petition the revenue authorities who have jurisdiction. There is nothing legally absurd in the position that the Collector, in his capacity as the minor's representative, should have to apply in the usual manner to a Mámlatdár (or even to himself) for assistance. There is no reason why a minor even though represented by the Collector should escape the necessity of paying Court Fees on formal applications which require to be made in the course of the management of his property, or why he should be in this respect any better off than a minor who is represented, say, by the Nazir of a Civil Court.—*Legal Remembrancer with G. R. No.* 5970 *of Nov.* 8, 1879.

55. If the Collector while in charge of a landed estate finds that the guardian of the proprietor is neglectful of his duty, or otherwise shows incompetence or negligence, he should bring such misconduct to the notice of the Civil Court. Under Section 3 the Collector may apply to the Civil Court to appoint some person to take charge of the property and person of a minor landholder. Where a certificate has been granted the Collector may at any time move that it be recalled. Whenever a Collector is directed to take charge of the estate of a minor he should require that a guardian of the minor's person should be at the same time appointed.—*G. R. No.* 462, *Feb.* 6, 1867.

56. Ordinarily no charge should be made on a minor's estate for any services of the public officer who has been appointed to the charge of it. In the rare cases in which it may be necessary to charge travelling allowance, &c., to the estate, the previous sanction of Government must be obtained. This does not prohibit the payment of the percentage under Sec. 20 of the Act to Nazirs of the Civil Courts.—*G. R. No.* 807, *Feb.* 16, *and No.* 1488, *March* 21, 1874.

57. When the Collector is manager of a minor's estate, it is not necessary that all collections from it should be paid into the the public Treasury. But if not kept in the estate Treasury, such collections must be sent to the public Treasury and not elsewhere. —*G. R. No.* 2323, *July* 23, 1875.

58. **Lands in the possession of minors.**—Friends or relatives who are not legally constituted administrators or managers

of the estates of minors or lunatics have no power to act in any way for such minors or lunatics, and the Collector would not be justified in accepting a notice of relinquishment or agreement to occupy from such friends or relatives.—*G. R. No.* 7074, *Oct.* 11, 1882.

59. **Act III. of 1876.**—Collectors and their Assistants are to exercise the closest supervision over the work of the Mámlutdars under Act V. of 1864.* The injury that may be inflicted by an unjust or ignorant decision in these summary cases is not unlikely to be lasting; and the fact that there is no appeal makes it all the more necessary to show the Mamlutdars that their proceedings will be subjected to the closest executive scrutiny, and that instances of injustice and carelessness will be severely dealt with. A list of all cases decided during the month is to be transmitted to the Assistant or Deputy in charge of the talooka, who must send for and examine the proceedings in at least ten per cent. of the total monthly number.—*G. R. No.* 819, *Feb.* 18, 1871.

60. **Administration Report.**—All Assistants in charge of talookas are to submit to the Collector on the 5th of July in each year a general report† for the twelve months which expired on the 30th of June previous.

In drawing up the reports the following principles are to be strictly carried out:—

(*a*) The whole report must be prepared by the Assistant himself, and not drafted for him by Clerks or others.

(*b*) The report should be entirely prepared (as it can be) from materials in, or passing through, the Assistant's own office, and not by calling for statements from Mamlutdars. Every Assistant is, at the time of Jummabundy or examining records, &c., to keep, in his own hand, notes of the result and the statistics necessary for his report. All such notes are to be handed over on a transfer, and the fact that they have been so transferred is to be mentioned in the report of giving and receiving charge.

(*c*) It may in some cases happen that the statistics given will not tally exactly with those framed at the Hoozoor at the end of the year, owing to the different date at which they have been obtained by the Assistant. Accuracy is to be obtained as far as possible, but is not essential in all cases, as the scope of these re-

* Now Act III. of 1876.

† The form is given in Appendix A.

ports is to show how the Assistant deals with the work which passes before him, not to form materials from which any general and precise report is to be compiled.

(*d*) The portions of the form which are in ordinary type, as also the numbering of sections and paragraphs, and the marginal tables, are intended to be invariable. The portions in italics are intended as examples of the sort of information required, and are to be modified according to the circumstances of each case.

(*e*) If under any head more latitude for any special facts, opinions, or suggestions be required, the insertion of not more than one paragraph of moderate length, to be numbered A (as 11A, 23A, &c.), is permitted.

(*f*) As these reports are intended to stand by themselves as records of administration, nothing is to be stated in them in a form requiring a reply. Opinions and suggestions, or results, are to be simply stated, all correspondence for action on them being conducted independently.

(*g*) No personalities, recriminations, personal statements, or defences, can be permitted.

(*h*) No opinions of the character or qualifications of Government Officers, or private individuals in the Municipal or Local Fund Committees, &c., are to be offered on hearsay, or except on personal acquaintance with the individual and his work.

(*i*) Finally, as Government will be guided to a considerable extent by these reports in their estimate of the qualifications and capacity of the officers submitting them, the latter should spare no pains to make them neat in form, terse in style, and intelligently comprehensive and useful in matter.—*G. R. No.* 5091, *Oct.* 12, 1871.

The population is to be entered according to the figures of the last Census. It will nevertheless be the duty of the Assistant Collector, at the time of making the annual revenue settlement, by a comparison of the previous year's Taluka Form No. 34 with the current year's Village Forms Nos. 13 and 14, to see that the statistical record is properly kept, and to take note of any remarkable increases or decreases.

Assistants are to keep by them the Form in para. 4, and enter the figures of each village as they are settled at the time of the Jummabundi. Appendix II. is easily framed on the same principle by means of a skeleton form, in the columns of which the various causes

of increase and decrease should be jotted down at the time of settling each village. Absolute financial accuracy was never contemplated.

The state of the collections on the 1st July (para. 9) can be ascertained from the monthly return for June which is sent to the Collector through the Assistant, (*vide* Hope's Manual, page 295). Consequently no special reference need be made to the Mamlutdars. One of the principal objects of these reports is to ensure a more exact and thorough supervision being maintained by Assistants and Deputies over the administration of their charges; and to this end to oblige them to record from time to time the results of their observations and scrutinies, and not to defer till the end of the year obtaining the requisite information from their Mamlutdars. Government are satisfied that this information can be readily obtained by these officers themselves, if only they and their subordinates will, during the course of their tours, take the trouble of recording the necessary facts.

Special care must be taken that the orders obliging Assistants on their transfer to certify that they have made over to their successors the requisite notes and materials for the preparation of these reports are not lost sight of.—*G. R. No.* 3023, *June* 15, 1874.

61. **Administration Report.**—All Collectors are to submit to the Commissioner on July 20th in each year, *at latest*, a general report in the accompanying form.* The Assistant or Deputy Collectors' reports, each bearing such separate remarks upon it as the Collector may think necessary, are to be appended to it.

The rules relating to Assistant and Deputy Collectors' reports, which are laid down in paragraph 6, clauses *a*, *b*, *d*, *e*, *f*, *g*, and *h*, of the G. R. No. 5091, Oct. 12, 1871, are to be considered applicable to the reports of Collectors also.

The scope of these reports will be best understood from a study of the form. They are not intended to be a mere condensation or compilation of the reports of the Assistant or Deputies, but rather to avoid, as far as may be, traversing the same ground as the latter, and to depict the Collectorate as a whole, from the Collector's point of view, including his personal action in it, and his matured opinion of its condition. No information indicated in the form should be on any account omitted; but it is hoped that Collectors will not consider themselves limited to the bare record of facts which it pres-

* The form is given in Appendix A.

cribes. Government will be glad to receive their general views and opinions on the principal topics referred to, such as the pressure and incidence of the land assessment, the condition of the people in respect to indebtedness, the working of the Local Fund system, &c., provided they are based on personal observation, and expressed without prolixity.

The period embraced by the report will, whenever possible, be the twelve months which expired on the 30th of June previous; but to this there are several exceptions, in which the information must be for the financial, calendar, or other special year. The periods applicable to the several paragraphs, as well as the sources whence the statistics are to be obtained, are indicated in accompaniment No. 2 to this Resolution.

Simultaneously with the despatch of the Jammábandi Return to the Commissioner as required by Hope's Manual, 2nd ed., p. 258, duplicates of returns 10, 16, 17, and 18, should be sent direct to Government in the Revenue Department. These duplicates, together with the Collectors' reports now prescribed, are all that Government will require from Collectors for the preparation in the Secretariat of the Presidency Administration Report.

The Commissioners should send on the Collectors' reports as they are received, with their own comments, and they will not be required to forward any Administration Report of their own.—*G. R. No.* 2346, *May* 11, 1874, *and G. R. No.* 2857, *May* 31, 1879.

Receipts on account of tolls on Provincial roads are not Local Fund revenue, and should not, therefore, be included in the amount showing the Local Fund revenue for collection in paragraph 16 of the Administration Report.

The statement embodied in paragraph 16 of the Collectors' Administration Reports purports to show the results of the jamábandi settlement, and should therefore include only such items of revenue as are settled at the jamábandi. The column for sáyar revenue should not include abkári revenue, which is treated of in a separate paragraph, but only such items of miscellaneous revenue as come on the jamábandi accounts. Similarly the column for Local Funds should not include road and ferry tolls, &c., but only the one anna cess and such minor items as are settled at the jamábandi. It should be briefly stated in the body of the report what are the principal items of which the amounts entered in the statement are composed.—*G. R. Nos.* 758 *and* 759, *Feb.* 2, 1882.

62. The reports on the condition of official libraries are to be embodied in the Collectors' Annual Administration Reports under para. 30, *Huzur Account Department and Record Room.—G. R. No.* 3838, *Dec.* 5, 1876.

63. The Collectors' Administration Reports are intended to be for the Revenue year ending 30th June. The periods for which information is to be given under the several heads embraced in the report are clearly indicated in column 3 of accompaniment No. II. to the standard form of the report, and the form was reprinted for that express purpose.

The information referred to in paragraph 47 is for the calendar year.—*G. R. No.* 3760, *July* 15, 1874, *and No.* 1469, *July* 23, 1875.

64. **Deeds.**—In exercise of the power conferred by the thirty-third and thirty-fourth of Victoria Cap. fifty-nine, Section two, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased, in supersession of all previous Resolutions in this behalf relating to the Presidency of Bombay, to declare that the undermentioned classes of the deeds, contracts and other instruments, referred to in the twenty-second and twenty-third of Victoria Cap. forty-one, Section two, may be executed as follows in the territories administered by the Governor of Bombay in Council :—

1. Contracts for the supply of articles of dead stock, or petty supplies.	By the Government officer for whose use such articles or petty supplies are required, or by any Government officer to whom such officer is subordinate.
2. Contracts for the sale of useless articles.	By the Government officer in whose office such useless articles are, or by any Government officer to whom such officer is subordinate.
3. Contracts for lease or sale of Government buildings.	Jointly by the chief local officer of the department in whose charge, and the chief local officer of the district in which, such buildings are.

4. Contracts for hire or purchase of buildings for Government.	Jointly by the chief local officer of the department for which, and the chief local officer of the district in which, such buildings are to be hired or purchased.
5. Contracts for petty constructions and repairs, and for public works of every description which are not executed by the Public Works Department.	Jointly by the chief local officer of the department by which, and the chief local officer of the district in which, such works are to be executed, or by an Assistant or Deputy Collector, if the work is executed by the Revenue Department.
6. Sanads—	
(*a*) continuing or confirming exemption from payment of land revenue, or	By Collectors of Districts.
(*b*) continuing or confirming any pension or grant of money or land revenue, or	
(*c*) confirming watan-service-commutation settlements, or	
(*d*) guaranteeing cash payments in lieu of abkari or other rights, or	
(*e*) granted under Bombay Act IV. of 1868, or any other law for the time being in force relating to the survey of towns and cities.	

7. Deeds, contracts, and instruments relating to land, or to any benefit arising out of land, or to water, or to any benefit arising out of water; or to land revenue.	In the city of Bombay by a Secretary to Government, elsewhere by Collectors of Districts, or in any business connected with the duties of the Tálukdári Settlement Officer, by that officer.
8. Contracts for the farm of tolls, taxes, duties, cesses, or revenues of any description.	By Collectors of Districts or by the heads of the departments by which such tolls, duties, cesses or revenues are levied.
9. Contracts for the erection or repair of boundary marks.	By survey officers, or revenue officers, not lower in rank than mahálkaris.
10. Contracts for the supply of stationery, &c., to the Superintendent of Stationery.	By the Superintendent of Stationery, Bombay.
11. Contracts for the supply of articles of any description for the use of jails, or regarding the sale of articles manufactured in jails.	By the Inspector General of Jails, Bombay, or by Superintendents of Jails.
12. Contracts for the supply of articles procured in the local markets for the Police.	By the Commissioner of Police in the city of Bombay, and elsewhere by Police Commissioners, or by District Superintendents of Police.
13. Contracts connected with the management of the Botanical Gardens at Ganeshkhind.	By the Superintendent.
14. Deeds, contracts, and instruments relating to Government forests or to forest produce, or to the business of the Forest Department, or to any land, buildings or other property in the control of that Department other than contracts of the nature specified above in Articles 1 to 5.	By Conservators of Forests.

15. Deeds, contracts, and instruments relating to salt revenue or to the business of the Salt Department, or to the land, buildings or other property in the control of that department other than contracts of the nature specified above in Articles 1 to 5.	In Sind, by the Commissioner in Sind, or by the head of the Salt Department in that Province, or by Collectors of Districts, and elsewhere by a Secretary to Government or by the Collector of Salt Revenue, Bombay.
16. Contracts entered into with normal scholars and apprentices in Engineering or Industrial Colleges, &c.	By Educational Inspectors or by the Principals of such Colleges.
17. Contracts for public works executed by the Public Works Department.	By Executive Engineers of Divisions subject to the conditions prescribed by the Public Works Department.
18. Contracts relating to the Indian Troop Service.	By the Resident Transport Officer, Bombay.
19. Contracts for the supply of articles procured in local markets for the Ordnance Department.	By Commissaries of Ordnance, Deputy Commissaries of Ordnance, Deputy Assistant Commissaries of Ordnance and Superintendents of Factories.
20. Contracts relating to the business of the Commissariat Department.	By Executive Commissariat Officers.
21. Contracts for the supply of articles procured in the local markets for hospitals, lunatic asylums, &c.	By the local Medical Officers in charge of such hospitals, asylums, &c.
22. Deeds, contracts, and instruments relating to the administration of Aden.	The Political Resident, Aden.
23. Deeds, contracts, and instruments not included in any of the foregoing articles.	In Sind, by the Commissioner in Sind, and elsewhere by a Secretary to Government.

Nothing herein contained shall be deemed to affect any enactment for the time being in force which expressly prescribes by

whom any such deed, contract, or other instrument as is herein mentioned shall be executed.—*G. of I. No.* 684, *May* 31, 1878.

The Governor-General in Council is doubtful as to the necessity of procuring an Act of Parliament for the purpose of giving validity to Deeds, &c., improperly executed since the 14th March 1873. The difficulty and delay necessarily involved in procuring such an Act would be very considerable, and His Excellency in Council is of opinion that instead of having recourse to legislation, or referring further to the technical point involved, it would be preferable, in the event of any case of practical difficulty arising, to re-write the particular document.—*G. of I. No.* 315, *March* 2, 1878.

65. **Short Absence.**—Casual leave is not allowed to gazetted officers, but Collectors and Assistants may, with the concurrence of the Commissioner, be absent from their districts for two or three days at a time. The Commissioner must see that this indulgence is not granted too often. This does not apply to public holidays.—*G. R. No.* 5948, *Nov.* 27, 1871.

[For list of periodical returns and reports made by Collectors and Assistants, see Appendix B.]

CHAPTER IV.

COLLECTORS, ASSISTANTS, AND DEPUTIES—DISTRICT WORK.

On first taking charge of an office an Assistant Collector generally finds it very difficult to get any clear idea of what his duties are, since they seem to consist almost entirely in giving orders, the great majority of which are of no apparent importance. He will at first think that there is scarcely any original work for him to do. He has to give orders on a great variety of matters in all of which the Mamlutdar has either expressed an opinion or given an order already, and everything that occurs in the district is reported not direct to the Assistant but through the Mamlutdar. It is evident from this that, as far as regards revenue work, supervision of the Mamlutdar and his establishment must be a great part of the duty of an Assistant Collector. But in most cases the first reports come from the village officers to the Mamlutdar, and the payments of revenue are all made to these village authorities by the ryots. It is therefore necessary to exercise supervision over the village as well as the district officers, and it is because this can only be done by moving about the districts that our Government, differing from those of the other Presidencies, has always been so particular about Collectors and Assistants travelling for the greater part of the year.

The chief objects of these tours are the following:—

1. To supervise and test by personal inspection the work performed by the numerous subordinates, whose services are indispensable under our system of revenue administration.
2. To obtain an idea of the wants of the country in the way of improvements of all sorts.
3. To gain acquaintance with subordinate Government servants of all classes and with influential inhabitants of the districts, and thus to make the first two objects more easy of attainment.

4. To give to the lower and more ignorant classes of the people easy access for the purpose of making known their wants and complaints, and by listening to them to gain their confidence.

It is necessary first to point out in what way supervision can best be exercised over the work of the district and village officers. Experience shows that the fact of an order having been signed and issued affords little or no security that it will be carried out. The part that European officers can take in the revenue administration of the country must be limited to a certain amount of check and percentage examination. The great number of stipendiary and hereditary officials necessary under our ryotwaree system can only be kept in order by impressing them with a wholesome dread of the probability of their shortcomings being brought to light and punished. If a Mamlutdar believes, from what he knows of the character and habits of an Assistant, that after the issue of an order the Assistant will satisfy himself that it has been properly carried out, this will make him far more careful and zealous than the mere receipt of a dozen strongly worded orders. An Assistant can himself examine only a small percentage of accounts, receipt-books, boundary-marks, &c., and it is therefore all the more necessary that the examination which is made should be thorough and complete.

The first thing for an Assistant Collector, who is new to his work, to do on encamping in a village, will be to send for the Patel and Koolkurnee or Talatee, if they do not come to him of themselves, and simply talk to them about the cultivation, roads, and school of the village, and any other points that may have occurred to him on his journey. The next thing will probably be to appoint a day for '*kul ruzwút*' or examination of ryots' receipt-books, and of this only sufficient notice should be given beforehand to enable the ryots to be got together. The orders of Government on this point will be found further on; but the Assistant Collector should, in doing this, by no means confine himself to examining the state of each man's receipt-book and the amount of his payments, but should, when that is finished, take the opportunity of the villagers being assembled to ask them if they have anything to say in the way of complaints, wants, &c. Things may thus often be found out in a quarter of an hour's talk which would never be the subject of petitions, especially if the Assistant accustoms himself, as he soon may do, to be independent of the assistance of his own office people, and to

go to the kul ruzuwát alone. Petitions should, when necessary, be inquired into on the spot, and no opportunity missed of visiting fields, tanks, buildings, &c., about which there may be quarrels or petitions. Anything very bad in a sanitary point of view (which is not very likely to be the subject of petition) should be noticed and reported to the Collector if necessary. The school should be visited and reported on to the local Educational authorities if necessary. The rules for examining boundary-marks will be found further on, as also those relating to local funds, roadside trees, village officers, &c., but all these subjects may give the Assistant work even in out-of-the-way villages, and so of course will various magisterial and police duties, which are not mentioned in this book.

The village work being thus disposed of, and the Assistant having gained, we may suppose, some acquaintance with a certain number of Patels and others, he begins to think what he should do in the way of supervision when he reaches a Mamlutdar's or Mahálkary's station. The first thing to look to is the amount of outstanding work and unanswered references. These are generally contained in two or three '*rumáls*,' or bundles of records, and should be gone through carefully, and the Mamlutdar called on to explain any undue delay, &c. If any particular matter seem ill done, the file containing cases of the same sort previously decided should be examined. So also should any class of cases in which the Assistant Collector may, from experience of his work, think the Mamlutdar to be wanting. He should make as much acquaintance with the Karkoons of the Mamlutdar's establishment as possible, and in examining the records it is generally better not to have the Mamlutdar himself present. There is no better practical test of a Mamlutdar's efficiency, and the interest he takes in his work, than to ask him off-hand for the particulars of any petition that may have been presented. A good officer will generally be able to give an account of the whole case, while it is a bad sign if the Mamlutdar has to refer to a Karkoon before he can tell anything about it. In the matter of taking petitions—although it is not supposed that he is to do the Mamlutdar's work for him—the Assistant should be very chary of refusing any, or of returning them with a recommendation to apply to the Mamlutdar, the village officials, &c. Of course, when the petitions refer to matters which ought to be taken into the Civil Court, or which distinctly belong to other departments, nothing can be done, but any about matters in which the Collector

has any authority should be received, even if they can only be sent on with an endorsement, and any complaint against the Mamlutdar, Karkoons, or village officials should receive particular and immediate attention. Nor should oral petitions be discouraged, even though it may be necessary, before anything is done, to get them reduced to writing. It is very necessary also to warn young Assistants not to allow their Sheristedars or Karkoons to take too much upon themselves or to exercise any independent supervision over a Mamlutdar's work, which they are very ready to do if not checked. No one in this position should be allowed so much power as to make it worth a Mamlutdar's while to conciliate him or gain his good will. And as to the common people although it may be hard or not to impossible to make them believe that the office people have no influence, it is easy to show them that every man can, if he likes, come and tell his story to the Saheb in his own way, and at his own time, without any Brahman intervention. In simply riding from village to village or about the country, a little observation will often show the Assistant things which require action of some sort, but which will never be reported. If drunkenness seem to be prevalent, he may assume that there is something wrong in the number or management of the liquor-shops, which should then be looked into, and in any case he should make himself acquainted with the local arrangements for the manufacture and sale of liquor, and do his best to check facilities for consumption. The state of repair of the roads, tanks, bunds, &c., should be noticed and the condition of the roadside trees. It is of course always necessary to observe the state of the crops, and to bring to the notice of the Collector any special wants of particular villages, such as water-supply, extension of the village site, &c.; at the same time the remedial measures which may seem necessary or possible should be mentioned. It is not to be supposed that the above, even with the detailed orders of Government on the examination of accounts, counting the Treasury, examining the Registration records, &c., which will be found separately, are by any means exhaustive as to the Assistant Collector's work. In every district special objects of observation will be found, and the taste of individuals will lead them to particular study of special subjects, and there is scarcely a subject that can be studied without some good resulting.

As to the manner in which the Assistant's tour should be arranged, it is desirable that he should, as far as possible, visit every part of

his charge, and if he gets within visiting distance of every village in it at one time or another in the year, he may be very well contented. If he does this it may be left to his taste how to do it, whether by a regular circuit or by a succession of marches broken up by long halts.

There are one or two more points with regard to work, on which it may be well to give a few hints. It is often a matter of difficulty to decide what petitions should be referred to Mamlutdars to report on, and what enquired into personally. This must of course often be decided by considerations of locality, but as a general rule it is safe to say that all complaints of extortion or tyranny by any Government servant under him should be enquired into by the Assistant Collector himself, and with the least possible delay. Another point not less important is for the Assistant Collector to see that in cases referred to the Mamlutdar for enquiry, the latter enquires into them himself, and does not simply send on as his own the report or conclusions of a general duty Karkoon or a Taláti. Unless care is taken to insist on this there can be no enforcing of responsibility. And whoever makes the enquiry, the procrastination and dilatoriness of native subordinates will constantly make the best efforts of an Assistant of no use unless he takes personal trouble to ensure a prompt report. In fact the disposition to let things slide is one of the characteristics of native officials which their European superiors have most constantly to fight against.

In connection with the prevention of unnecessary delays may be mentioned the vernacular monthly returns of outstanding work (*nikál patras*) which are sent in by the Mamlutdars to the Assistant Collectors. If these are scrutinized, as they usually are, by a Serishtedar or Karkoon they will generally be found to be utterly useless. The Serishtedar will, if he thinks the number of outstandings unduly large, write an order to that effect, adding that they must be reduced, and he will go on writing this month after month till, finding that the Mamlutdar takes no notice, he will give it up as a bad job. But it will seldom occur to him to examine the returns critically and see which of the matters may fairly be allowed to take a long time, and which ought to be enquired into and disposed of with the least delay possible. But if the Assistant Collector himself examines these returns he will soon get a very good idea of the way work is done in any particular office, and it is his own fault if after that the Mamlutdar is allowed to spend an unlimited time over his enquiries, or to treat every sort of reference as of equal import-

ance. Many Mamlutdars think it a quite sufficient reason for any amount of delay in reporting things referred to them to say that they have given it to a Karkoon or a Talati to report on. This should never be allowed as an excuse, but the responsibility of the Mamlutdar insisted on for delay in everything that is sent to him, as he is of course quite as able to resist delay on the part of his subordinates, as the Assistant Collector is to resist it on the part of the Mamlutdar. It may also be mentioned that a close examination of batta bills of subordinate establishments will frequently show how the work of a taluka is done. The proper performance of their duty requires that the Mamlutdar and some of his Karkoons should be constantly going about the talooka: if a very small amount of travelling is done it is pretty certain that some works are neglected. But the number of days of absence from the kutcherry is a very small test, if the villages visited and the work done at each be not enquired into.

The upshot of the above is this. The European officer has to remember that although native officials will constantly and day after day sit over their work for numbers of hours that would be intolerable to a European, their prevailing disposition is to do their work mechanically and shirk responsibility. There are of course exceptions, but among these exceptions will be found some whose zeal is not according to knowledge, and who therefore need as much restraint as the others do stimulus. But the district officer will soon find out the exceptions for himself; here it is sufficient to mention what is most characteristic of the class of men with whom young officers have to deal when beginning their work.

NOTE.—Many of the matters here mentioned would more properly have come in other chapters, but it has been thought better, in order to save confusion, to put all these unauthoritative hints in one place.

1. **Tours.**—Collectors are to spend at least four months in each year in travelling in the districts and are expected, except in the case of the very large collectorates, to visit every taluka and inspect every Mamlutdar's office in their charge every year.—*G. R. No.* 5515, *Dec.* 14, 1869, *and No.* 5138, *Sept.* 25, 1874.

2. All Assistant Collectors are to spend seven months out of the twelve in their districts. It is not necessary to lay down a parti-

cular date for beginning and ending the tour, but four months are to be spent at the Sudder station during the monsoon.

If called into the Sudder station on duty between October 15 and June 15, the time so spent may be counted as part of the seven months, and travelling allowance drawn. But the time between June 15 and October 15 will not be allowed to count.—*G. R. No.* 4767, *Oct.* 4; *No.* 5923, *Dec.* 1, 1870; *and No.* 3719, *Aug.* 2, 1871.

3. **Tours.**—Commissioners may excuse the seventh month of travelling, but in any case in which this is allowed it should be reported to Government.—*G. R. No.* 5923, *Dec.* 1, 1870.

4. Time spent at hill-stations and sanitaria is not to count either in the Collector's four or the Assistant's seven months.

Raids consisting of long marches and short halts are of very little use unless made for a special purpose.—*G. R. No.* 4767, *Oct.* 4, 1870.

5. Government wish that Assistant Collectors should during their tours remain stationary for long periods at central and accessible places, and inspect surrounding villages from those centres. —*G. R. No.* 4966, *Sept.* 16, 1874.

6. Collectors and Assistants are not to reside for long periods at sanitaria or other favourite places, but may encamp in cool and healthy places within their charge during the fair season for reasonable periods, provided no expense or inconvenience is occasioned to the public.—*G. R. No.* 7829, *Dec.* 6, 1852, *and No.* 981, *Feb.* 18, 1854.

7. Assistants are to spend at least fifteen days at each Mamlutdar's and seven days at each Mahalkery's stations in their charge in each year.—*G. R. No.* 4767, *Oct.* 4, 1870, *and No.* 3933, *July* 10, 1873.

8. Collectors on tour should take as small an establishment as possible with them, and have the bulk of their clerical work done at the Hoozoor.—*G. R. No.* 1648, *May* 29, 1874.

Collectors and their Assistants as well as all other officers employed in the Land Revenue Administration and the Revenue Survey shall invariably in the course of their tours endeavour to explain to the ryots the precise meaning and scope of the law relating to the assessment of land, taking care at the same time to impress upon the cultivators the advisability of making such im-

provements upon their land as they are able consistently with their means to effect.—*G. R. No.* 3745, *July* 20, 1880.

9. **Health.**—If an Assistant Collector has to return to the Sudder station for medical advice and is obliged to remain there more than a week, he must forego his travelling allowance.—*G. R. No.* 3705, *Aug.* 3, 1870.

10. Europeans are not to be deputed into unhealthy districts in the months of September and October, unless the exigencies of the public service absolutely require it. Heads of departments will in all cases be held strictly answerable for the observance of this precaution.—*G. R. No.* 3419, *Dec.* 13, 1847.

11. **Examination of accounts.**—The supervision of the accounts, from the ryots' receipt-books and village accounts to those of the Hoozoor Kutcherry, is one of the most important duties which the Collector and his Assistants can be called on to perform.—*G. R. No.* 1472, *May* 16, 1842.

12. Assistant Collectors are expected frequently to examine the ryots' receipt-books in different villages, and to compare them with the entries in the village books; and it is better to give but short notice of the intention to do this. This is the only way in which the payments made by the ryots can be tested, and is the chief check, therefore, on patels and village accountants. These inquiries should, as often as possible, be carried on on the spot, as if the ryots are required to attend at the Assistant Collector's camp some miles from their houses, not only will a great many of them stop away, and great inconvenience be caused to the rest, but it will be difficult also to get the same amount of information in case of disputes.

Care should be taken to guard against the practice of the Koolkurnees keeping the ryots' receipt-books and making them up whenever they may be wanted for inspection, since their great benefit depends on every payment being promptly entered in them, and their being always in the possession of the ryots.—*G. R. No.* 5186, *July* 4, 1850, *and No.* 1717, *May* 30, 1844.

13. The following important order is inserted here in full:—

1.—The orders of Government passed so long ago as 1844 and 1850 are that "Assistant Collectors are expected frequently to examine the ryots' receipt-books in different villages, and to compare them with the entries in the village books, and it is better to give but short notice of the intention to do this;" and that "these

inquiries should, as often as possible, be carried out on the spot, as if the ryots are required to attend at the Assistant Collector's camp some miles from their houses, not only will a great many of them stop away, and great inconvenience be caused to the rest, but it will be difficult also to get the same amount of information in case of disputes." In the remarks on the present form of receipt-book in Hope's Manual of Revenue Accounts, published by order of Government, it is stated that the examinations of receipt-books "should be made by Assistants and Deputies during their tours without previous warning and sometimes at villages distant from their camps."

2.—The practice of calling ryots to a camp for the examination of their receipt-books, is contrary both to the letter and to the spirit of these orders. The primary object of the examination, which is to check fraud by ascertaining that receipts are punctually given by village accountants for all money received by them from ryots, will be frustrated if the ryots are called to the camps of District Officers, and particularly if they are allowed to come at their own time. Not only would the receipt-books of such ryots as are willing to travel to the camp be got into order, but care would be taken that no ryot who had been defrauded was called. And the practice would probably result in villagers being occasionally required to attend for days at the officer's camp, the possibility of which should be guarded against.

3.—There is no difficulty in carrying out the instructions of Government in this matter without interfering with office-work. Assistant and Deputy Collectors can spend an hour in one or two villages in the course of a morning's ride, and they are ordinarily sufficiently acquainted with the language of the district to be able to check the entries in the receipt-books by comparison with the ledger and the *vivâ voce* statements of the ryots without the assistance of a kárkún.

4.—For these reasons His Excellency in Council must insist on the instructions regarding the examination of ryots' receipt-books being strictly carried out, and it will be the duty of the Commissioners to see that these orders are carefully attended to by the officers concerned.

5.—The detailed examination of village accounts can, as a rule, be conveniently done by Assistant and Deputy Collectors only in their camps, and His Excellency in Council does not object to this practice. The examination of village records, on the other hand,

which work has to be shown separately in the prescribed statement, and which consists principally of seeing whether the papers are kept in accordance with orders, can usually be best done in the villages, and it is not expedient that village officers should be required to carry all their records to distant places. The records are not however usually very bulky, and there would be no hardship in requiring those of villages within a few (say 5) miles of the camp, to be brought to the camp. Government do not desire to interfere unnecessarily with the discretion of District Officers in this matter. But when it is found that an officer visited for all purposes only 43 villages in the course of the year, while he examined records of 109, there is reason to infer that he travelled too little and made the village accountants travel too much.—*G. R. No.* 1806, *March* 17, 1882.

Though the comparison of ryots' receipt-books is discouraging work, and though they take no interest in it themselves, it is necessary to persevere in it lest they should lose the valuable safeguard afforded by the system of receipt-books.—*G. R. No.* 5469, *Oct.* 2, 1873.

14. One of the strongest arguments in favour of the Hoozoor Forms 3 and 4 (Hope's Ml.) is to be found in the ready and effectual check they afford over the talooka accounts. To ensure this check being thoroughly exercised, at the end of the revenue year the Assistant or Deputy in charge of the talooka is to compare the collections shown in Form 3 with the amount of the several items of revenue represented as having been collected in the Jummabundy Talebund, and certify to their correctness and to the amount of balance outstanding. The Talooka Talebund (Form No. 28) is to be compared by the Assistant with the different village Jummabundy Taraobands (Form No. 10) from which it has been compiled. These precautions are especially necessary now that the office of Dufterdar has been abolished. The Collector must satisfy himself that this work has been thoroughly done.—*G. R. No.* 1454, *Nov.* 6, 1869.

15. In all cases in which the examination of talooka accounts cannot be made by the Assistant Collector, the Collector should arrange for the examination being made by the Dufterdar or otherwise.—*G. R. No.* 5706, *Nov.* 21, 1872.

16. **Examination of boundary marks.**—The preservation of boundary-marks depends mainly upon the manner in

which Revenue Officers perform the duty of periodical inspection, and this work is most important, though often distasteful.

With the view of securing a more efficient and satisfactory supervision of boundary marks by Táluka and District Officers the following instructions are issued:—

"I.—For the purpose of táluka inspection of boundary marks, the number of fields in each village shall be divided into four equal sections, and the fields comprised in one section shall be inspected by the General Duty Kárkun in each successive year. Thus the whole village will be completely supervised in a period of four years.

"II.—The division of the boundary marks of a village into sections as directed in Rule I. shall be made once for all by the Mámlatdár personally with the sanction of the Assistant Collector, who should be supplied with the division lists to enable him to take the necessary tests of the work performed by the Táluka Officers.

"III.—Each General Duty Kárkun shall be duly supplied with lists specifying the fields of each village in his charge, which he is required to inspect in a particular year.

"IV.—The inspections by General Duty Kárkuns must be careful and thorough, and the results of their inspections should be noted in village form No. III. against each field as indicated in the form.

"V.—The General Duty Kárkun should, when the required inspection in a village is over, sign a certificate at foot of village form No. III. to the following effect:—

"'I hereby certify I have personally examined the boundary marks of the fields noted by me as examined against each field.'"

With reference to the above officers are reminded by Government that thorough inspection is to be ensured not so much by the issue of circulars as by the personal supervision of the Collector and his Assistants and of the Commissioners.—*G. R. No.* 3090, *May* 30, 1881.

17. For the first three years after the Survey the boundary-marks of all the villages are to be inspected every year, after that every alternate year.—*G. R. No.* 263, *Jan.* 26, 1864.

18. **Jummabundy.**—[The Jummabundy or annual settlement of the land revenue of each talooka was in unsurveyed districts the most important revenue work of the year, and took up

a great deal of time owing to the necessity of ascertaining accurately the changes in every village in the amount of land actually under cultivation, and also owing to constant claims for remission. This is all changed by our Survey system, and it was proposed therefore to do away with the old plan, requiring the Assistant to examine the papers of each village in the talooka at a certain time. On this proposal the following order was passed.]

19. The term "Jummabundy" does not imply any alteration in the assessment of the land, but merely shews the amount of annual revenue for which the village is liable, which varies with the area of land taken up for cultivation.

The accounts are now so simple, and there is so little fluctuation in the extent of land cultivated (every acre that is fit for cultivation being, as a rule, taken up), that the process of Jummabundy involves comparatively little clerical labour. On the other hand, there are very great advantages in a system which brings the heads of every village into contact once a year with the Assistant or Deputy in charge of the talooka. It is the time at which any village want in the shape of a rest-house, school, well, or the like can best be made known, and at which business involving the personal attendance of the parties, such as the appointment of a Patel or Koolkurnee, can best be disposed of.

The present system should therefore be maintained, and the "Jummabundy Taraobund" examined, and signed by the Assistant or Deputy.—*G. R. No.* 597, *May* 20, 1867.

20. The Revenue Survey does not supersede the necessity of a careful Jummabundy Settlement, which should be effected at not less than three places in each talooka, especially with a view to check the unauthorized transfer of lands to wealthy or influential individuals.—*G. R. No.* 1445, *March* 23, 1857.

21. All settlements should be completed by the end of February, or at latest March 15th, and the cause of delay in the settlement of any talooka should be briefly explained.—*G. R. No.* 161, *Jan.* 18, 1864, *and No.* 330, *Jan.* 25, 1868.

22.—**Remissions.**—One of the great objects of the new Survey is to diminish the necessity of remissions; to remove it altogether is not to be expected until the condition of the ryots shall be raised by a continuance of light assessment and an efficient system of management.—*Govt. Letter No.* 1398, *April* 27, 1841.

Government desire that the Commissioners and Collectors will see that no remissions are granted without a careful scrutiny in each individual case.

Monthly returns should be submitted from each district showing the amount of remissions granted in that district during the previous month.—*G. R. No.* 2916, *June* 5, 1880.

23. Permanent and entire remissions should only be granted in cases of complete failure of crops, and in villages which have been subject to a succession of bad seasons. In other cases partial remissions, coupled with a postponement of the remaining Government demand or part of it, may be sanctioned. Individual inquiries should, as far as possible, be avoided, and measures of relief, as a rule, applied to entire villages. In talookas where the assessment is very light the ryots ought to be able to meet deficiencies in occasional bad years.—*G. R. No.* 181, *Jan.* 15, 1867.

24. The following order, though it does not relate exclusively to remissions, is inserted here :—

1.—Government are of opinion that it is not expedient or desirable to issue any order prohibiting absolutely the grant of the occupancy of land to pauper cultivators. In allowing land to be taken up for cultivation by persons who possess little or no capital the Collectors must exercise their discretion on consideration of the varying circumstances of different districts. In collectorates inhabited in parts by hill men and tribes whom it is desired to wean from their wild life and induce to take to cultivation and a more settled mode of existence, it would be obviously impolitic to refuse land to applicants merely because they were destitute of capital.

2.—With reference to the question of the grant of remission or the temporary suspension of the collection of arrears of land revenue when a Collector finds that there are special exceptional circumstances whether of season or otherwise in any year which prevent for the time being the punctual payment of the land assessment by the ryots, and that more liberal remissions and relif than he is authorized to grant are required, he should report the facts of the case to Government for orders in place of having immediate resort to the sale of the holdings and the distraint of the property of the defaulting cultivators.

3.—Those who have been once *defaulters* should not be again allowed to take up land without the special orders of the Collector. If the penalty of becoming a defaulter is absolute disqualification

from again holding land under Government, the effect may be beneficial.—*G. R. No.* 4297, *July* 25, 1881.

25. The system of enquiring into individual losses occasioned by alleged failure of crops is forbidden. When a group of villages has suffered from an exceptionally bad season, an average reduction of assessment all round will be made if necessary. When this is done, there will remain certain individuals unable from poverty to pay up their quota even after the proportional abatement from the full demand had been made. These cases will require to be particularly inquired into, and the unrealized balances due written off at the close of the collecting season, care being taken to ascertain whether this necessity is occasioned by the parties in question holding more lands than they have the means of cultivating, and in this case to require them to relinquish a part of their holdings. In every season, good or bad, even under the most liberal assessment, there will be a few cases of the latter description, to meet which some remissions will be requisite, but, under proper management, these will be altogether trifling.—*G. R. No.* 3899, *Oct.* 5, 1847 *and No.* 1200, *March* 7, 1874.

26. The Commissioners should, in the unsurveyed districts under their control, in which remissions are likely to be required, call upon the Collectors for a general outline of the principles they intend to be guided by in granting remissions, and see that they are suited to the varying necessities of the season.—*G. R. No.* 4921, *Dec.* 10, 1856.

27. The local officers should cause it to be made known that inspection previous to reaping is necessary to the obtaining of remissions, and should take care that there is no delay in making inspections after petitions are received.—*G. R. No.* 4795, *Oct.* 20, 1854.

28. Applications for remissions on account of kacha pâts which fail to afford water should be enquired into, and complied with in seasons of drought.—*G. R. No.* 5456, *Oct.* 14, 1874.

29. Collectors and Commissioners grant remissions of assessment on account of loss by fire, the former to the extent of Rs. 50 to any one individual, and the latter to any amount up to Rs. 1,000.—*G. R. No.* 1054, *Feb.* 26, 1874, *and No.* 4451, *July* 19, 1877.

30. Collectors and Assistant and Deputy Collectors are authorized, when dealing with cases of unauthorized cultivation under Section 61 of the Revenue Code, to remit such portion of the assessment chargeable as may appear to them, on view of the circumstances, to be reasonable and desirable.—*G. R. No.* 1625, *March* 30, 1880.

31. When lands are taken up for public purposes, applications should at once be made for remission of the assessment due thereon. If this course be adopted, there will be no necessity to show the assessment of such lands in the return of outstanding balances.—*G. R. No.* 1404, *April* 23, 1880.

32. **Balances.**—As a general rule, all items of balance should be inquired into, and their relinquishment or immediate collection finally decided on, early in the collecting season of the year immediately following that for which they are due.—*Court of Directors, Sept.* 29, 1841.

33. The greatest caution should be observed in abandoning balances due on lands held partially exempt from the payment of revenue. On such lands balances should never be allowed to accumulate, and summary proceedings should be adopted if payment is not regularly made. In respect to those which have been transferred by sale or mortgage since the balances became due, it does not appear that this fact should invalidate the claim of Government, since the land must have been transferred with all its liabilities. If the mere transfer of land could relieve it of all Government demands then existing, frauds without number would soon be committed, to the great detriment of the Government revenue.* Means should therefore be taken, unless the lapse of time be very great, for recovering all such balances.—*Govt. Letter No.* 420, *Jan.* 28, 1845.

34. **Examination of Schools.**—The position of Revenue Officers in charge of districts gives them special facilities for stimulating the progress of education and examining into the state of primary schools. Government concurs in the wish of the Director of Public Instruction that Assistant Collectors should note and report such points as the number in attendance at schools, cleanliness, ventilation, discipline, local feeling about the school, schoolhouse accommodation, and so on, and also examine the schools when convenient.—*G. R. No.* 89, *Feb.* 10, 1871.

35. Government have never made the examination of schools by Assistant Collectors compulsory, as the zeal of those officers has hitherto rendered any such order unnecessary. In 1871, Government recorded their opinion that, in consideration of the success which has attended their voluntary efforts, authoritative instructions on the subject would not be issued; and His Excellency

* The Revenue Code now provides against this.

in Council is quite content to leave matters on their present footing.—*G. R. No.* 6825, *Dec.* 24, 1874.

36. [The planting of roadside trees being in most cases the duty of the District Officers the rules are given here.]

Road-side trees.—The following are now the standing order on this subject to which, as will be seen, Government attach great importance:—

1.—The road-side trees in each district are to be placed under the Collector and his Assistants. These officers have the control of the Mámlatdárs and their establishments, the patels, kulkarnis, talátis and village servants, and have therefore means at their disposal of securing attention to the trees and nursery plantations that are not available to officers of the Public Works Department, or to Local Fund Engineers.

The Assistant Collectors also are constantly moving about in their districts and have more frequent opportunities for supervision than the single Executive Engineer in charge of a large district.

2.—The Executive Engineer will therefore at once transfer the road-side trees which are now under his charge on all lines of road to the Collector with the funds available, and with a memorandum showing the present state of the trees, the number of each kind alive, those which are now being watered and those which no longer require water, the number in the nurseries, and the parts of the road that remain to be planted. It is understood that the trees on Local Fund roads are already under the charge of the Collector, and it is only necessary therefore when the trees have been under the exclusive care of Local Fund Establishments to entrust them to the Mámlatdárs and village officers.

3.—Executive officers of the Local Fund Establishments and of the Public Works Department are not to consider themselves relieved from all concern with the road-side trees by these orders; on the contrary, they are to exercise the most careful supervision over the action in respect of such trees of the Mámlatdárs and village officers, and it will be their duty to keep themselves informed of the state of the trees and to report immediately any neglect on the part of the táluka officials. They will also take care to provide the necessary funds in their budgets (Imperial and Local) for the plantation and preservation of the trees.

4.—It is presumed that nurseries have been formed in each district in accordance with the instructions contained in Government

Circular, Public Works Department, No. 370-A., dated 17th June 1878, but where this has not been done immediate measures should be taken to provide nurseries in convenient localities with a sufficient number of trees in pots for planting all the made roads of the district with trees 25 feet apart. 20 per cent. in excess of the number required should be provided to allow for failures.

5.—The instructions in the circular above quoted are to be carefully attended to. The patels are to be encouraged to take an interest in the trees, and those who distinguish themselves in this respect are to be rewarded by pagris presented by the Assistant Collectors at the jamábandi, and when the trees are large enough to require no further care, the names of the patels who assisted in their plantation and care are to be inscribed in English and the vernacular on a conspicuous monolithic pillar erected on some well frequented part of the road.

The date of the plantation and the name of the Collector of the District should also be recorded. It will afford useful information as to the average growth and life of trees.

6.—The trees of each village are to be entrusted to the patel and kulkarni, or where the number exceeds 211 (half a mile at 4 trees per 100 feet on both sides of the road,) a certain number is to be entrusted to the patels and kulkarnis of adjacent villages.

7.—A weekly report is to be made to the Mámlatdár by the patel and kulkarni of each village shewing the state of the trees and their hedges, the number alive and dead in the nurseries and on the roads.

The Mámlatdár, after verifying the village reports in person or by deputy, will embody them in a general return and forward them fortnightly to the Assistant in charge of the district, who will give such orders as may be necessary and forward the reports monthly to the Collector, who will transmit them in a condensed form to the Commissioner, by whom they will be laid before Government.

8.—Immediately a tree is reported to be dead, if the period for planting has not expired, the patel is, without awaiting orders, to procure another from the nearest nursery and to plant it on the road.

9.—Local Fund Engineers or Executive Engineers, Public Works Department, in charge of districts, are to report the state of the trees to their official superiors whenever they inspect the roads, and are to keep themselves informed on this subject by means of monthly

reports from the Overseers in charge of the road repairs. They will of course bring to the notice of the Collector any instance in which their subordinates report the trees to be neglected.

10.—The Conservator of Forests and his Assistants will take notice of the state of the road-side trees and report to the Collector any instance of neglect in the plantation of trees in soil or situation unsuited to their growth.

* * * * *

12.—In the Konkan where land is valuable, the patels frequently object to plant road-side trees owing to the injury to their fields from the shade; in such cases they may be induced to plant mango or jack fruit trees if an assurance is given them in writing that Government has no claim on the fruit of such trees.

The Collectors are authorised to give such an assurance in a simple form as follows:—

The Sirkar (or the owner of the field as the case may be) has planted trees on the boundary of the field of A. B.* In consideration of the injury which the trees may do to the field, A. B. is hereby granted the fruit of such trees; he and his children are to enjoy the fruit of the trees as long as they continue to hold such field. Government has no claim to the fruit, and it may be sold or given away, but the trees are the property of Government, and shall not be cut down or injured by any one.†

* Here give the number and description of tree and the survey number of the field.

13.—A great impulse to tree-planting may be given by the grant of similar sanads for the plantation of trees in occupied numbers. It is true that Government have no claim to trees planted in occupied lands, but the people do not understand this, and the issue of sanads gives them an assurance which they would not otherwise have. Many lakhs of trees were planted in Khandesh in this way, and the fruit is now more valuable than the grain crop which has hitherto been cultivated.

14.—The Commissioners of Divisions will have a number of sanads printed and placed at the disposal of Collectors and their Assistants, and will report the number issued on the first of May of each year.—*G. R. No.* 3283, *June* 26, 1880, *and No.* 3812, *July* 22, 1880.

† NOTE.—When fields are mortgaged care should be taken to enter the name of the owner, not that of the mortgagee.

37. There are certain saline tracts in Sind in which many descriptions of trees would not grow, but there are certain varieties of trees, as for instance the Peeloo, which are peculiarly suited to these saline districts, and trees of that sort should be planted in such places. The Peeloo thrives well in Sind and in the salt tracts of Gujarát and the Rann of Kutch, which are almost identical with Sind in climate and soil.—*G. R. No.* 3811, *July* 22, 1880.

38. Bábul trees should never be *planted* as road-side trees except where no other trees will thrive. Bábul affords a very imperfect shade, and there is no excuse for planting it in Kaira, where mango and every kind of tree grows so luxuriantly.—*G. R. No.* 6124, *Nov.* 19, 1880.

Where bábul springs up spontaneously in soil well suited to its growth it may be tolerated, for it is better than nothing; but bábul, it is well known, affords a very inferior shade, and, as measures are being taken to provide road-side trees for all roads, it is better to expend money and energy on trees like nim and tamarind, which afford a more perfect shade and are equally suited to the barren soils of the Deccan.—*G. R. No.* 2379, *April* 27, 1881.

It is not intended that bábul should be cut down to make room for the planting of other trees.—*G. R. No.* 4231, *July* 22, 1881.

39. Road-side planting may often be most usefully supplemented by utilizing small plots of waste land along the roads,* and making mango or other plantations thereon. Especially in places where wells are built for the use of travellers, thirty or forty mango trees planted round (but not near enough to allow of their leaves falling into the wells) will soon provide convenient and shady resting places for travellers.—*G. R. No.* 4251, *July* 22, 1881.

* Such for instance, as corners of fields too small to be of any use for cultivation, and for which compensation had therefore to be given when the line was acquired.

40. It should be remembered that natural jungles afford very poor shade to the traveller, and that it is, therefore, necessary that trees should be systematically planted.

Bullock tracks need not be planted. If cuttings of sufficient height are planted they require no hedges, for the upper part is beyond the reach of cattle; all that is necessary is to fasten a few thorns to the cutting itself to prevent cattle from rubbing against it.—*G. R. No.* 4894, *Aug.* 25, 1881.

41, Branches of wad and peepal should not be planted. They never grow into good trees, the only tree that does grow from cuttings is the nándruk.

Wad and peepal trees which have been planted may be allowed to stand, but they should not be counted as trees. Another tree of tamarind or neem should be planted by their side, and as soon as they are well established the wad should be cut down.—*G. R. No.* 4893, *Aug.* 25, 1881.

42. It is bad economy to establish a nursery for only 200 trees. One man should be able to take care of *at least* 2,000 trees, and if conveniently situated as to water, even 3,000 is not too much one man to attend to.—*G. R. No.* 4618, *Aug.* 9, 1881.

43. The monthly return of road-side trees should be submitted on the 20th of the succeeding month.—*G. R. No.* 5528, *Sept.* 23, 1881.

44. The expenditure on road-side avenues should be charged to the Public Works allotment or to Local Funds, according as it is incurred on an imperial or a local road.—*G. of I. No.* 2203, *July* 28, 1870.

The Collector should have authority to cut milk-bushes not only on Local Fund roads but on Provincial roads also, wherever he considers it necessary for the growth of better kinds of trees.

2.—On the principle laid down in Government Resolution No. 3788, dated 9th August 1870, and Government Resolution No. 2570, dated 9th May 1881, the proceeds of dead wood and of loppings of trees on Local Fund roads should be credited to Local Funds, and of those on Provincial roads to Provincial Fund.—*G. R. No.* 8862, *Dec.* 18, 1882.

45. **Grant of land for Tree planting.**—In order to encourage private individuals to plant trees on their own account along roads, and clumps of trees (topes) in the vicinity of halting-places and about wells near high-roads, the Collectors may, with the previous sanction of the Commissioners, remit to persons who may plant trees in clumps the assessment on such land, not exceeding one acre in each clump, so long as the trees are properly preserved and protected, and are available to the public for shade or shelter. The produce of the trees is to be at the sole disposal of the individuals planting them. The Collectors are also empowered to grant a similar remission of assessment and the same rights to the

produce of the trees which any cultivator may plant along the side of a public road on land in his own occupation, provided that the strip of land so remitted shall not exceed ten feet in width from the ditches or drains at the side of the roadway.—*G. R. No.* 2887, *Aug.* 26, 1863.

46. Special applications for the grant of lands to persons desirous of planting trees will be entertained by Government when forwarded through the Revenue Commissioner.—*G. R. No.* 3862, *Aug.* 24, 1857.

47. **Rules for Tree planting.**—The following extracts are from Dr. Gibson's "Hand-book to the Forests of the Bombay Presidency," for these are still the best and most practical that have been published:—

The first part of the process consists in the excavation of holes, or the building up of mounds to receive the young trees, or the shoots of older trees if it is intended that the growth shall be chiefly from cuttings.

In countries where the soil is only of moderate fertility, and where, consequently, great luxuriance in the growth and spread of trees need not be looked for, the excavations should be made at a distance of ten feet from the outer edge of the gutter. The distance of one excavation from another should be twenty-five feet. In countries where the soil is very rich, as in Guzerát, the trees should be from fifteen to twenty feet distant from the gutter, otherwise their shade will be injurious to the road and incommodious to the traveller.

In a country where the soil is rocky or of moorum it is of importance to prepare, if possible, the cavities intended for the trees a year before the planting is to take place, as thus the rain of one season lodges in the holes, and, by tending to decompose and break up the strata at the bottom of the pits, makes it the less necessary to dig these of any great depth, because the roots, by the time they reach the lower strata, will have gathered strength sufficient to penetrate into them when previously softened by a year's rain.

In digging the holes a depth of three feet with a diameter of three feet will thus be found generally sufficient.

Advantage should be taken of any heaps of earth which may be found in or near the intended line to excavate there, as it is found that cuttings of the Fig tribe, and indeed all trees, make more

rapid progress in such situations than in those where the soil is rocky but perfectly level.

Those places on the line where there is solid rock cropping through the surface are to be passed over altogether, for even if at considerable expense in mining, an artificial hollow be produced, the roots make no way through the unbroken substratum or *towa*, as the natives expressively call it.

When, however, the rock is partly solid and partly of moorum, holes may with advantage be dug, as it often happens that in places where, from the look of the surface, a tree could not be expected to grow, the roots find some natural rift or fault through which they make their way, and produce a tree which agreeably disappoints the expectation of the planter.

In countries where the soil is rich and the rock far from the surface, no trouble need be taken in previously making excavations, but the trees or cuttings may be planted out at once.

In countries having laterite soil it will often happen that this is quite deep enough to make a hole dug at the time of the planting sufficient.

The holes having been thus prepared, the earth is to be filled into them previous to the first fall of rain, and the unfilled material made moderately compact by beating down, but not to a degree which will make it too hard.

The excavated places will be ready for the reception of cuttings, seeds, or trees after the first fall of rain, when the surrounding moorumee ground shall have been somewhat cooled.

With respect to the earth to be filled in, advantage should be taken of the best soil procurable in the vicinity. No refuse material whatever should be left out, as it will all play its part in the process of decomposition.

When the trees are to be planted on raised mounds instead of in excavations, these mounds should be surrounded with two tiers of rough stone to prevent the earth falling away or being washed away during the rainy season.

In forming the stands for trees, either by means of holes or of mounds, the quincunx principle should be kept to, as much as may be practicable, that is, the holes in one line should not face those on the opposite side, but rather medially, thus—

Besides the one cutting placed in each locality, from four to six seeds of other trees should be at the same time dibbled in with a common bit of stick, and each seed so placed, that in case of its germination the young plant can be removed, if necessary, by being taken up and planted elsewhere. This cannot be done if the seeds are placed originally very near to each other, or in close contact with the cutting. Care should be taken that in planting the cuttings they be inserted to a sufficient depth in the ground, so as generally to have not less than three eyes covered by the soil.

The seeds should not be dibbled in more than two inches.

Trees of the Fig tribe will be found to be the most generally suited to all soils and climates, but of this tribe some are much to be preferred to others. Thus, though the Banyan will suit any soil, it is not to be preferred to the Nandrook, inasmuch as it is more liable to be eaten by cattle than the latter. It also affords a less dense shade, and therefore must be placed in the second rank.

In the third we have the Goollar or Oomer, moderately shady, rapid in growth, and hardy.

The fourth, the Peepree, which has a spreading head when the soil is of tolerable quality, but is not to be chosen for planting in other situations.

The Peepul does not appear to be a choice tree for road-sides.

Next to the Fig tribe, the tree most generally applicable to roads, especially in the upper and inland country, is the Mountain Neem (*Melia azadirachta*). It grows well in any soil, and even where there is little or no soil at all, in which latter case it throws out boles or buttresses, like the olive, round the root; and if these are but supported by a small platform of earth fenced in with rough stone the growth of the tree will be greatly quickened. It is always grown as a seedling, and not from cuttings. As it shoots to head very rapidly after having once got rid of its seedling germ, care should be taken to keep the head-shoot from the goats or cattle, which is best done by binding about this loosely a handful of thorns so placed as to enclose the shoot. These thorns are extra to the common hedge which requires to be put around all the trees. In the course of three years, under this treatment, the head of the tree will have reached such a height as to be beyond the reach of goats or cattle. After two monsoons the tree requires no watering.

Next in order to the Neem we may place the Kasood (*Cassia Sumatrana*). It is easily raised from seed, is of rapid growth, does not require frequent watering, and soon gives a large bushy head.

Next may be placed the Tamarind, an excellent hardy tree, fitted for any soil, but in shallow ground it requires to be surrounded by a small terrace of earth faced with rough stone. It has also the disadvantage of being rather slow in growth, and is quite as liable to destruction from rats as the Mango is.

The Mango should be planted only where the soil is good, and where there is some indication of the vicinity of water. It requires more water than most of the other trees. Grafted Mangoes should never be planted anywhere on the roads. Great care must be taken to preserve mango-trees from rats.

The Bendie makes an excellent road-tree in situations near the coast, but grows less freely at any distance from the sea. Therefore it cannot be recommended, except for the Konkans.

The Babool is one of the best trees for roads in the inland and* upper country. It has one drawback, viz., that the shade which it affords is but imperfect, as the sun strikes through between the small leaves and branches; but the ease with which it is raised and its hardiness in growth render it desirable either for planting, or for being kept up when it springs up naturally, as is often the case, near the other trees on the road-line.

The best material for hedges round the young trees is milk-bush; prickly-pear should not be used if anything else is procurable, as it spreads so as to threaten to choke the trees and takes away much of the fertile materials of the soil, and after some years, considerable expense must be incurred for the purpose of removing it from around the trees. A very good material for hedges, in the Konkan is the physic nut (*Jatropha Curcas*).†

Where no material for hedges is readily obtainable it is necessary to protect the trees by means of bamboo cages well open in the sides, and fixed in the ground by means of one or more upright sticks. The lower edges of the cages must also be well earthed up, else they will be blown away by the first strong wind

* It will be seen from previous orders that Government do not concur in this.

† Generally called 'Yerandi.'

The practice of binding a handful of thorns on the upper part of the top shoot of the young tree is very useful, and should in all practicable cases be done.

It is calculated that one man should suffice for hoeing, occasional repair to fences, and all detail work for a road plantation of five hundred trees.

Great care should be taken in removing grass and weeds in the early part of the rains, and to manure the ground with the dead weeds, the mud off the road, &c.

[To the trees mentioned above two others may be added. For the Deccan the beautiful *Millingtonia hortensis*, called in Poona 'Vilayati Nim,' and planted on the cantonment roads there with great success; and for the Konkan the common but very beautiful Káranj (*Pongamia glabra*).

And one caution must be added: that is to take care that all the attention of the native officials in charge of the trees is not given to the fences round the trees and none to the trees themselves. There are very many roads in the presidency on which the effects of this misdirected care may be seen in tall and thick circular hedges with a choked or stunted tree inside not to be discovered except with trouble. In other cases the hedges have been left long after the trees inside have grown beyond all need of them. In both cases all the good of the soil goes to the worthless hedge, and not to the tree which should be, but is not, valuable.]

48. **Trees near Telegraph lines.**—In laying out a new line of Telegraph, the Telegraph Officer should take care that there is no unnecessary destruction of trees, especially those of old and fine growth; and should avoid, as much as possible, interference with existing avenues, groves and plantations, and even single trees, whether public or private property; he should consult the Civil authorities and others and satisfy them on this point; and, when a new line is to be constructed along a road, the Telegraph Officer should be careful not to place it so as to interfere with the future planting of avenues of trees.

(2) Where it is agreed that the interference is unavoidable, the Telegraph Officer will further consult the Civil authorities and others concerned, and arrange with them that due compensation is paid to the owners when the trees are private property.

(3) If the trees are the property of Government, they shall not be cut down or lopped without the permission of the Officer in

charge of them, and if this is refused, the matter must be referred to the next superior Officer in the Telegraph Department, who may then consult the higher Civil or Public Works authorities, or refer to the Head of his own Department.

(4) When new lines are being constructed in Native States, the Political Agent shall be referred to by the Telegraph Officers to make the necessary arrangements with the Native Durbar for cutting or removing trees, and for granting compensation.

(5) Unless under special sanction or agreement with the Local Officers concerned, no line of Telegraph shall be erected parallel to an avenue or side of a grove of trees within 25 feet of the edge thereof. But all reasonable consideration must be given to the requirements of the Telegraph Department, as it is often difficult to carry out this rule.

(6) When new lines of Telegraph must be taken over avenues, they should be carried across as nearly at right angles as possible. Long slants are objectionable, as they interfere with many trees.

(7) The Civil or Public Works Officers are to inform the Telegraph Officers immediately on becoming aware that Telegraph lines are being constructed within 25 feet of any grove or avenue, or so as to prevent the convenient planting of a road avenue in future, or generally when any arrangement of a line of Telegraph is likely to cause inconvenience or injury.

(8) Where existing Telegraph lines are within 25 feet of any avenue or grove of trees, the Telegraph Officer shall be primarily responsible that the wires are kept free of contact. To this end he may, without reference to the Officers in charge, keep boughs up to 2 inches diameter clear for a distance of 3 feet from the line of Telegraph wire. Likewise twigs and small boughs easily moved by the wind may be cleared away for a distance of 6 feet from the Telegraph line without reference to the Officer in charge.

(9) When it is necessary that large boughs or tops of trees should be cut, permission should be asked in writing from the Officer in whose charge they are; should no answer be received within ten days, the Telegraph Officer may intimate his intention to proceed to cut the branches, and one week after shall be at liberty to cut them.

(15) The foregoing rules are not applicable to lines of Telegraph passing through forest and jungle tracts, but care should, nevertheless, be taken to avoid injury to large trees, which are in every situation to be considered as valuable.—*G. of I.*, 6 *T.* 398, *Feb.* 21, 1873.

Note.—A good deal of this order has been omitted as unnecessary.

CHAPTER V.

MAMLUTDARS AND SUBORDINATE ESTABLISHMENTS.

The Mamlutdar is at the head of an office considerably larger than that of any Assistant Collector, and besides the members of his own office he has also under his orders all koolkurnees and talatees, and to some extent also the patels, of the villages within his jurisdiction. He is in charge of the talooka treasury, into which all money due to Government in that talooka is paid, and from which nearly the whole of the money expended for Government in the talooka is issued. All particulars on this head will be found in Mr. Hope's Manual. All orders from the Collector to any persons, official or non-official, pass as a rule through the Mamlutdar, and petitions received from any inhabitants of the talooka are almost invariably sent to him for report. From this the importance of the Mamlutdar's position will be understood even without considering his magisterial authority. But besides this purely revenue work the chief official of every department in the collectorate also corresponds direct with the Mamlutdars, as the Superintendent of Police, the Executive Engineer, the District Forest Officer, &c., and it is to the Mamlutdar that any one, official or non-official, travelling through the district, applies for aid.

There is no doubt that Mamlutdars as a rule are very hard-worked, and their responsibilities are more like those of the Collector than an Assistant Collector's. It is clearly therefore the duty of their superiors to do all that is possible to lighten their work, and to uphold, as far as possible, their authority over their subordinates. It may be safely said that it takes a first-rate man to perform well all the multifarious duties of a Mamlutdar in a large talooka, while even in the least important talooka an inefficient man will inevitably expose his inefficiency in a very short time. The most ordinary supervision of the work of a district should therefore be sufficient to show an Assistant Collector what the Mamlutdar is worth as an official.

It need scarcely be said that an officer of such importance should be treated with great consideration by all who are in any

way above him. Elphinstone in 1821 wrote of the necessity of "raising our Mamlutdars to a rank which might render it creditable for Native gentlemen to associate with them." He proposed that their pay at first should be Rs. 200 or 250, and increase one-sixth for every five years' service—a rate of pay which, even with the present enhanced expenses of living, our Government has not yet offered them.*

Speaking generally it may be said that the Mamlutdar disposes of all matters of routine connected with the receipt of revenue and the tenure of land, referring to the Assistant Collector only such matters as from their importance or novelty require the orders of higher authority. On these matters the Mamlutdar does not generally report direct to the Collector except in answer to his references. As a rule all the orders of a Mamlutdar on revenue and miscellaneous matters are appealable to the Assistant Collector in charge of the talooka. The chief exception to this are decisions under Bombay Act III. of 1876 in which there is no appeal. The Karkoons of the Mamlutdar's office are appointed by the Collector. The Head Karkoon, who is sometimes Sub-Registrar of the talooka, and generally a Subordinate Magistrate, has charge of the treasury and office when the Mamlutdar is away from head-quarters. The other Karkoons have particular duties assigned them, but all are entirely under the Mamlutdar's orders.

NOTE—The orders in the last part of this chapter refer to the native subordinates generally, and not to the establishment of Mamlutdars only.

1. **Titles.**—Mamlutdars and head Accountants have the official title of Rao Saheb or Khan Saheb.—*G. of I. No.* 2307, *Oct.* 29, 1873.†

2. **Probation.**—The appointments of Mamlutdars are probationary for a year, and at the end of that time the Assistant Collector in charge of the talooka is to report on the probationary Mamlutdar's efficiency as to the following points :—

(1) His general knowledge of the revenue affairs and condition of his talooka.

* The whole of Elphinstone's remarks on the position of Mamlutdars and Patels under the native governments, and the dangers to be feared from the alteration of their position under us, deserve most particular attention.—(*Minute pp.* 40 *to* 45.)

† This order gives the same title to Inspectors of Police and Registration, and Deputy Educational Inspectors.

(2) His promptness or otherwise in replying to references, both from his superiors and subordinates, and particularly in inquiring into petitions referred to him.

(3) His readiness to report matters coming before him on petition or originated by him, but not referred: instances should be given.

(4) His fitness for being at the head of an office or otherwise, shown by his being conciliatory or overbearing, and by his ability to get work done for him.

(5) The state of his balances, with the cause if there be much outstanding, and the supervision he exercises over the accounts.

(6) The result of the Assistant's inspection of villages in the talooka with regard to accounts, complaints, ryots' receipt-books, &c. If anything is found wrong care must be taken to make certain whether the fault lay with the probationary Mamlutdar or his predecessor.

(7) The state of the talooka records, and the Mamlutdar's accuracy and regularity with regard to Jummabundy papers.

(8) His attention to Abkaree matters.

(9) Whether there have been complaints about the income-tax in his talooka.

(10) His efficiency with regard to municipal management.

(11) His efficiency as a member of the Local Fund Committee, and the attention he pays to the actual construction of works.

(12) The state of his work under Bombay Act V. of 1864.*

(13) Any other matters that may have been specially observed.

(14) His efficiency as a Magistrate, as tested by the miscellaneous work examined by the Assistant, and by his cases if the Assistant has appellate powers. Otherwise the Collector should report on this last. The Collector should also, in forwarding the Assistant Collector's report, give his own opinion on the Mamlutdar's general efficiency.

3. **Petitions.**—Mamlutdars are to receive all petitions presented to them, disposing of such as are within their authority, and

* Now Bombay Act. III. of 1876.

reporting to their superiors on such as are beyond it. Whenever a Mamlutdar may think that a petition should not be reported on—if, for instance, the claim is an improper one, or one which has been already decided on—he should give the petitioner a written answer to that effect.—*G. R. No.* 2037, *May* 29, 1847.

4. **Powers.**—Mamlutdars appoint inferior village servants, *i. e.*, others than Patels, Koolkurnees, and Talatees.

They grant leave to Peons and Talatees for one month in each year without a substitute, and three months with substitute. To Patels and Koolkurnees three months' leave, on due provision being made for the performance of their duties. Otherwise they are not to employ substitutes without sanction of the Assistant Collector.

To all other village servants twelve months' leave subject to the same provision. To all Karkoons, including the First, casual leave under the ordinary rules.—*G. R. Jan.* 22, 1851, *and No.* 595, *May* 20, 1867.

5. **Sales.**—The following sales, conducted by the village officers, require sanction by the Mamlutdar:—

1. Dry wood.
2. Produce of fruit-trees for one year.
3. Grass or grazing rights in unoccupied fields.
4. Where there is no farm for a whole talooka, the right to take earth, stone, and sand, but not rights over extensive littoral deposits or quarries.

The following sales are conducted by the Mamlutdar and reported to the Assistant or Deputy Collector:—

1. Confiscated properties, as stolen forest produce.
2. Right of occupancy of waste numbers under the Survey rules.*—*G. R. No.* 595, *May* 20, 1867.

6. **Inams and allowances.**—The Mamlutdar may enter in the accounts the names of the heirs of deceased holders of Khalsat land or of holders of Inam lands to which the Summary Settlement has been made applicable. He however reports for orders such cases as, from the number of claimants, the difficulty of establishing the heirship, or some other intricacy, he may feel himself incompetent to decide.

* See also Chap. VIII., Order 1.

The Mamlutdar may make, without special orders, deductions under the rules in force from allowances and stipends, &c. unclaimed for past years.

The Collector may at his discretion withhold any of the above-mentioned powers from Mamlutdars whom he may not consider fit to be intrusted with them.—*G. R. No.* 595, *May* 20, 1867.

7. **Refunds.**—The Mamlutdar may order refunds of over-collections (fazil) in the current year's land revenue up to Rs. 5 in each case. (See Chapter III., Order 22.)—*G. R. No.* 6495, *Dec.* 23, 1871.

8. **Bombay Act III. of 1876.***—The word "premises" in Sec. 1, Act V. of 1864, includes houses and lands situated within town limits, and Mamlutdars have therefore power to give possession of these under the Act.—*G. R. No.* 4811, *Nov.* 5, 1866.

9. On a question whether a Mamlutdar's Court constituted under Act III. of 1876 could take cognizance of a plaint in which a party in possession of a piece of ground sued for an injunction to be issued to another who had obstructed him in erecting a building over it, the following opinions were given.—*G. R. No.* 4596, *July* 14, 1882.

Memorandum from the Acting Remembrancer of Legal Affairs, No. 610, dated 29th May 1882:—

"The Mámlutdár is bound under the provisions of Bombay Act III. of 1876 to accept every plaint containing the particulars specified in Section 5 of the Act, and he can only reject the plaint when presented if the plaintiff refuses to verify or subscribe the same, or if the claim appears to be barred by limitation.

"2.—The proper time for deciding whether the circumstances alleged in the plaint constitute obstruction or disturbance, to prohibit a continuance of which an injunction may lawfully be issued under the Act, is not when the plaint is presented, but when the issue—

'Whether the defendant is disturbing or obstructing the plaintiff in his possession or enjoyment?'

is being tried, as required by Section 15 of the Act.

"3.—If it is proved that the so-called obstruction or disturbance is nothing more than the exercise by the defendant of his legal rights, the finding of the Mámlutdár on the above issue will be in the

* Most of the following rulings were made under the old Act No. V. of 1864, but those only which are equally applicable under the present Act have been retained.

negative and against the plaintiff, whose plaint will accordingly be rejected with costs."

Memorandum from the Solicitor to Government, No. 709, dated 27th June 1882—Annexing a copy of the following opinion No. 60, dated 24th idem, of the Honourable the Acting Advocate General:—

"I think that a Mámlutdár's Court as constituted by Bombay Act III. of 1876 has jurisdiction to take cognizance of a plaint in which a party in possession of land sues for an injunction against a person who obstructs him in erecting a house on the land. I think that such an act may constitute a disturbance or obstruction of the person in possession within the meaning of Section 4, clause 2, of the Act.

"The Mámlutdár will determine at the hearing whether the acts complained of constitute a disturbance or obstruction of possession or enjoyment of the plaintiff, and if it is proved that the defendant was acting within his rights the suit will be dismissed."

10. Questions of right of way to property may be decided under Act V. of 1864, but not a question as to water falling from the eaves of a house on to land.—*High Court decision.*

11. "The Mámlutdár has power under Bombay Act III. of 1876—

to award immediate possession,
to restore a use,
to grant an injunction.

He cannot pass any other order in respect of the dispute between the parties. If at the commencement of the trial the plaintiff should appear without his witnesses, and express his readiness to withdraw his plaint, the Mámlutdár would be justified in rejecting the plaint under Section 13 of the Act.

"2.—If the plaintiff should be present with his witnesses and signify his intention of not going on with the case, the Mámlutdár should examine him as a witness, and on the evidence of his own statement record a finding on each issue in favour of the defendant and then reject the plaint under Section 15 of the Act.

"3.—If the plaintiff and defendant come to an arrangement between themselves, the Mámlutdár should examine the parties and then, if possible, record a finding on the issues in accordance with the terms of the arrangement, and decide whether his order should be one rejecting the plaint or any one of the three orders above-

mentioned. If the agreement or compromise is of such a nature as not to admit of his passing any one of the three orders above-mentioned, he should reject the plaint.

"4.—The Mámlutdár has no authority to pass any other order in accordance with the terms of an agreement or compromise between the parties, and no such order would be legally binding on the parties.

"5.—The following illustrations are given :—

(*a*) Plaintiff A, sues defendant B for immediate possession of a house. At the time of the trial they both are present with their witnesses, but B says he is willing to pay A rent if he is left in possession. A consents to this. It is quite clear that B really admits the claim, and therefore the Mámlutdár should record a finding on the issues in favour of A and award him immediate possession, leaving it to A to accept B as a tenant if he chooses. The Mámlutdár cannot order A to leave B in possession as a tenant.

(*b*) The plaintiff A and defendant B both appear with their witnesses. They put in an agreement in compromise of the suit that the Mámlutdár should pass an order that the parties had settled the dispute out of court and each party should bear his own costs. The Mámlutdár should pass a decree rejecting the plaint, and as the costs must follow the decree, should direct the plaintiff to pay the costs. The Málutdár cannot divide the costs or order each party to pay a proportion thereof; but he must leave it to the parties to do this amongst themselves.

"6.—It will no doubt prevent any misunderstanding if the Mámlatdárs are careful to bear in mind that their procedure under the Act is intended to be as simple as possible and must not be elaborated by following the provisions of the Civil Procedure Code. They should pass no order that is not strictly in conformity with the Act."—*Legal Remembrancer with G. R. No.* 5949, *Oct.* 10, 1881.

11. The Court fee stamp on plaints under this Act is never to exceed eight annas.—*G. of I. Notif. June* 20, 1877.

12. Generally speaking a Mamlutdar is only bound to inspect the land in dispute in a case under the Act when requested to do so by one or other of the parties.—*G. R. No.* 4590, *Aug.* 26, 1874.

13. Section 4 empowers the Mamlutdar to restore the use of water from water-courses, but it certainly does not empower him to award in his decree any sum of money by way of damages or otherwise.

But where the use of water in a water-course cannot be properly restored without some filling in, or other work involving expense, the proper course is for the Mamlutdar to direct by his decree that the water-course be restored by the defendant within a certain period to the condition in which it was before the plaintiff's use was disturbed, and that in the event of his failing so to do, the necessary work will be executed under the orders of the Court on the plaintiff's paying, in the necessary money, which will be afterwards recovered from the defendant as 'costs of execution.' The Act does not warrant the arrest and confinement of a defaulting party. The costs are to be recovered 'from the party in person' (*i. e.* the party himself is to be called upon to pay them), and in the event of non-payment, they are to be recovered *not* by arrest or imprisonment of the defaulter, but 'by the attachment and sale of his property' (section 17).—*G. R. No.* 1087, *Feb.* 28, 1878.

14. 1.—The provisions of Section 328 to 331 of the Code of Civil Procedure are not applicable to the decisions of the Mámlatdárs' Courts established under the provisions of Bombay Act III. of 1876, and unless such application of the provisions of that Code is expressly enacted in the latter local law, it is not open to the Mámlatdárs to follow the procedure laid down in those sections.

"2.—The decision of the Mámlatdár is good, not only against the defendant, but the whole world; and as the village officers are bound under Section 17 of Bombay Act III. of 1876, to give effect to the Mámlatdár's decision by putting the plaintiff in possession, any resistance or obstruction on the part of any person, will render such person liable to punishment under the Indian Penal Code.

"3.—A person thus compelled to give up possession to the plaintiff has his proper remedy in a Civil suit."—*Leg. Rem. with G. R. No.* 1673, *March* 11, 1882.

15. A subordinate filling a temporary vacancy of Mámlatdár under Sec. 15 of the Land Revenue Code would be a 'Mámlatdár' within the meaning of the Mámlatdárs' Courts Act, 1876, and for all the purposes of that Act.

So, too, if the Mahálkari is appointed a 'Mámlatdár' for the purposes of the said Act, the subordinate who officiates temporarily for him shall, under Section 15 of the Land Revenue Code, be held to be Mahálkari under that Code, and by consequence a Mámlatdár under the Mámlatdárs' Courts Act.—*Leg. Rem. with G. R. No.* 8632, *Dec.* 9, 1882.

16. The High Court has power to set aside orders made by Mamlatdars in cases which disclose grave error not otherwise to be remedied.—*H. C. R. VIII., p.* 249.

17. For process-serving under the Act temporary establishments are entertained. The fees are realized in stamps, and the bills for the establishments have to be accompanied by certificates signed by the Collector that the fees received cover the expenditure incurred.—*G. R. No.* 4702, *Aug.* 18, 1873.

18. The scale of fees prescribed at page 687 of the *Bombay Government Gazette* of 6th July 1875 is that to be observed in the Courts which exercise jurisdiction under Bombay Act III. of 1876. —*G. R. No.* 5544, *Aug.* 16, 1882.

19. **Examination of Talooka Treasuries.**—The cash balance of the talooka treasury is to be counted once every month by the Mamlutdar or Mahalkari. This examination shall ordinarily be made on the first or last day of the month.

The Mamlutdar or Mahalkari shall also examine the stock of stamps and accounts inclusive of those kept by ex-officio vendors, once in every calendar month, unless they have been verified by any other officer during the month.—*G. R. No.* 2672, *Aug.* 23, 1875.

20. A knowledge of English numerals is required from all native officials employed in treasuries or sub-treasuries.

Three months' time should be allowed within which to acquire a knowledge of English numerals.—*G. R. No.* 3964, *Oct.* 18, 1882.

21. **Encroachments.**—Mamlutdars and other Native functionaries are to be held responsible for encroachments made by individuals on land granted to them, and report such cases to the Collector without delay.—*G. R. No.* 1834, *March* 9, 1850.

22. **Duties of Karkoons.**—It is essential that particular groups of villages be assigned to what are called general duty Karkoons, and that the whole talooka be carefully parcelled out among them. To each of these men is assigned the supervision in all matters of revenue administration of a certain number of villages. They have to see that the accounts are properly kept, that the ryots have their receipt-books punctually written up, that the cultivation returns are carefully made out, that the boundary-marks are kept in proper repair,* and in short that the multifarious duties inseparable

* *Vide* Chap. IV., Order 16.

from a system by which each individual ryot pays his rent direct to the State are duly performed. The services of these men are also available (in rotation) to conduct the Mamlutdar's revenue correspondence, and for any special inquiry on which the Mamlutdar may have to depute them. It will probably be found necessary that they should be absent some five or six months from the kutcherry during the year.

A strict adherence to the system of division of labour is the only means by which individual responsibility, and consequently individual efficiency, can be secured. The nature of the supervision of European and highly-paid officers in revenue matters is necessarily confined to a percentage examination of the work of their subordinates. Under the system now described, an Assistant or Deputy Collector in examining the accounts of a kutcherry or the boundary-marks of a village will at once be able to call to account the individual responsible for any negligence.—*G. R. No.* 3875, *Sept.* 8, 1869.

23. **Duties of Karkoons.**—A great saving and economy of labour can be effected by insisting that a particular class of work be done at a particular season. During November, December, and January, Mamlutdars may, by a little forethought and arrangement, depute extra hands on inspection work. In the rains the general duty karkoons may be employed in indexing and sorting records and other sedentary work.—*G. R. No.* 5077, *Sept.* 22, 1874.

24. **Responsibility.**—In 1870 a fraud was committed by some of the establishment of a Mamlutdar in Khandeish, by which upwards of Rs. 3,000 was drawn for rewards for the destruction of wolves. This being discovered, the Mamlutdar, who had been on leave a great part of the time, was allowed to retire on a reduced pension. The whole of the Karkoons and Peons (with the exception of one Karkoon who gave information, and two who were on leave) were dismissed by Government for the following reasons:—Such a wholesale system of fraud must have been known not only to every member of the establishment, but to the whole countryside. It would be a most dangerous precedent not to punish with the utmost severity the withholding of such knowledge. The pleas urged on behalf of the lower members of the establishment, that they would have been placed in a difficult position had they given

information, and that they only showed the well-known timidity of the natives of this country in not informing against their superiors, were not allowed to have any weight—*G. R. No.* 4897, *Oct.* 13, 1870.

25. **Incapacity.**—A Mamlutdar ought not to be removed merely on a general charge of incapacity, without proof being adduced of the mismanagement which such incapacity could not fail to occasion.—*Govt. Letter No.* 3982, *Nov.* 28, 1846.

26. **Attestation of deeds.**—Mamlutdars and other stipendiary Subordinate Magistrates are to certify the execution of powers of attorney, Mukhtyarnamas and life-certificates, taking a fee of four annas on each occasion. These fees are to belong to them, but an account of all fees received is to be kept in the office.—*G. R. No.* 261, *Jan.* 17, 1872.

NOTE—The object of this is not to decide what officers have the power to attest, but to restrict, as far as possible, the practise of attestation by Judicial officers, so that inconvenience to the public service might not be caused by their being called away from their duties to prove the execution of documents.—*G. R. No.* 2501, *April* 22, 1878.

27. Native officers of Government are not carelessly to attest life-certificates or other declarations, and will be held responsible for the truth of what they sign.—*G. R. No.* 3654, *Sept.* 19, 1856.

28. **Relations to Europeans.**—Mamlutdars are bound to afford to Europeans all legitimate aid in their power, and to see that the Patels exert themselves towards obtaining supplies for adequate payment. It is the duty of Mamlutdars to call on gentlemen who may arrive in their talookas on duty, and to show them every courtesy and respect. They are also to take care of destitute Europeans who may be found in the talooka.—*G. R. No.* 2129, *May* 27, 1869, *and No.* 1653, *June* 21, 1871.

29. **Kutcherries.**—Kutcherries being public offices, are open to the public, and every one visiting a kutcherry is to be there received by the Mamlutdar or senior Native official in a manner befitting his rank. The Mamlutdar being responsible for the maintenance of order in his office, is to take proper steps to prevent improper persons entering or misconducting themselves while there.—*G. R. No.* 4432, *Dec.* 11, 1864.

30. Mamlutdars are to take care that naked lights are not carried about the kutcherries at night, but that a lantern is kept in good order for night use.—*G. R. No.* 610, *Feb.* 20, 1864.

The maximum charge which should be allowed for the purchase of inkstands for supply to officers of lower rank than a Collector or Assistant or Deputy Collector should be fixed at one rupee per inkstand. No charge in excess of this figure should be passed, and Government expect that as a rule it will not be necessary to pay more than about ten annas each for inkstands.—*G. R. No.* 2617, *July* 18, 1882.

31. **Supplies.**—Mamlutdars and other public servants are not to procure their supplies of grain, ghee, &c., from Patels, Koolkurnees, or ryots of the villages under their charge, as these can always be procured from the regular shopkeepers.—*G. R. No.* 3350, *Nov.* 18, 1842.

32. **Possession of land.**—District and Hoozoor Karkoons or stipendiary village Accountants are not to purchase or take up lands in their official ranges, but may inherit or retain any they are already in possession of.—*G. R. No.* 2958, *June* 17, 1854.*

[The following rules apply to all subordinate establishments.]

33. **Acting allowances.**—All officers submitting proposals for the payment of acting allowances to other than gazetted members of an establishment, in consequence of the absence of any other members on privilege or other leave, should in every instance certify the precise nature of the extra work devolving on each individual recommended for the grant of the allowances. The sanctioning officer would then give his consent or not according to circumstances.—*G. R. No.* 993, *July* 8, 1871.

34. As a general rule deputation allowance is only to be granted in the case of an officer who is called upon to perform duties of a character distinct from his own, and duties which involve increased labour and responsibility.

A Second Clerk acting for the Deputy Accountant is alone to be allowed deputation, and a new man on the lowest rate of salary is to be employed to make up the full complement.

In like manner when a Collector's Head English Clerk or Chitnees goes on leave, the Second Clerk or the Senior Karkoon may be allowed deputation, but this allowance is not to extend through

* See also Revenue Code, Ch. IV.

all grades. So in a Mamlutdar's Office, if the Head Karkoon, who has certain special defined duties and responsibilities, is absent, only the man who acts for him is to be allowed deputation. If a Karkoon on Rs. 30 goes on leave, deputation will not be given to the next senior on Rs. 25. In all these cases an extra man on the lowest grade of salary may, at the discretion of the controlling officer, be entertained to make up the complement —*G. R. No.* 1390, *Sept.* 2, 1871.

35. **Casual leave.**—Irrespective of privilege leave, heads of offices may grant at their discretion to all their subordinates casual leave of absence from office in case of sickness, death of near relations, &c., without loss of pay for short periods not exceeding in the aggregate twenty days in each year, or seven days at one time.—*G. R. Dec.* 2, 1858, *and Feb.* 28, 1861.

36. **Fees and presents.**—Native Clerks and other subordinate officers of Government are prohibited in the most positive manner from receiving any fees not expressly authorized, or gratuities from contractors or other persons having business with Government or with any of the public officers or departments, upon pain of dismissal from the Service.—*Govt. Proclamation, May* 3, 1836.

37. No public officer is to receive, on the occasion of marriages or other ceremonies in his family or among his connexions, any "Nuzzur," or "Chandla," or present under any denomination whatever, from the public servants or inhabitants of the district in which he may be employed, and persons contravening this order are liable to be judicially prosecuted and dismissed.—*Govt. Cir. No.* 2259, *Nov.* 28, 1828.

38. **Money dealings.**—No Native Revenue Officer is to lend money on interest to his subordinates, or to any one within his charge, on pain of dismissal.—*G. R. No.* 916, *March* 23, 1844.

39. Money dealings of every kind, as borrowing, lending, or becoming security for the payment of money, between members of the same office, are strictly prohibited. No transaction of this kind among the subordinates of any office can be recognized with respect to the validity or recovery of the loans; and the conduct of any borrower or lender if mixed up in any transaction having a disreputable aspect, will be noticed with additional severity.

The Head Clerk in any office in which the above rules are disobeyed will incur the discredit of failing in the influence which he should exercise, and will expose himself to the displeasure of his superiors.

The Clerk whose duty it is to distribute the pay will be liable to dismissal if he allows himself to be mixed up with money transactions between any members of the establishment. The full pay due is to be made over solely to those for whom it is drawn, unless deductions are for any special reason sanctioned by the head of the office.—*Notif. G. G. Nov.* 10, 1870.

40. **Speculation and insolvency.**—All Clerks in the employment of Government are forbidden to engage in trade or carry on any business of a speculative nature.

Any Clerk arrested for debt, or having recourse to the Insolvent Court, will be deemed to have forfeited his appointment, and if a Clerk is arrested for debt, or applies for the protection of the Insolvent Court, or if his pecuniary affairs are in such a state as to cause him to neglect his duties, he shall at once be suspended, and the particulars of the case reported.—*Notif. G. G. Nov.* 10, 1870.*

41. Clerks on a Government establishment are not to keep the private accounts of public officers, and any subordinate servant of Government being found to have any concern with the pecuniary transactions of a European officer of the same office shall *ipso facto* be dismissed.—*G. R. No.* 1504, *April* 5, 1845.

42. **Attachment of pay.**—Whenever the pay of a servant in any of the public establishments of Government is attached by a writ of Court, and he does not effect an arrangement for the removal of the attachment within three months, the head of the department is authorized to discharge such servant from the Service.—*Govt. Notif., Feb.* 19, 1836, *and No.* 2212, *July* 9, 1840.

43. A Civil Court cannot order the attachment of future or accruing pay. If the order of attachment is served at the beginning of the month for salary already earned and undrawn, then the attachment is good and must be satisfied.—*G. R. No.* 2139, *March* 29, 1877.

[*Note.*—The above applies, under Sec. 266, Civil Procedure Code (1882), only to the moiety of the salary which is liable to attachment.]

* See also Ch. I., Order 33, and Revenue Code, Ch. IV.

The incompetency of Civil Courts to attach future or accruing pay in execution of decrees does not apply to haks, because haks are saleable property, movable or immovable, according to their origin, and are, therefore, liable to be attached and sold in execution of decrees. Warshásan allowances appear from the particulars given in the Law Reports to be in many cases in the nature of perpetual annuities, and where of that character, and not protected from attachment by Act XXIII. of 1871, would be regarded as saleable movable properties, and liable to attachment and sale.

Warshásan allowances and amals vary much in their character, and some would be protected from attachment by Act XXIII. of 1871, while others would not; thus it is impossible to lay down any general rule, but each case as it occurs, with full particulars of the character of the allowance attached, should be referred for legal advice.—*Adv. Genl. with G. R. No.* 5946, *Nov.* 19, 1878.

44. **Sepoys.**—District Peons are not to be withdrawn from the district establishments, for employment at the Hoozoor or elsewhere. If the district establishments are too strong, they may be reduced, and, if necessary, additions made to the Hoozoor establishment; if not too strong, it is evident the withdrawal of the services of any of the Peons must impair the efficiency of the Mamlutdar's establishment.—*G. R. No.* 2599, *May* 4, 1853.

45. **Security.**—2.—The revenue officers herein below mentioned shall, previously to entering upon their office, furnish security to the amounts respectively entered against their names * :—

By what officers and to what amounts security is to be furnished.

	Rs.
Head Accountants ..... Mámlatdárs	5,000
First Kárkúns to Mámlatdárs	1,000
Second ditto	500
Mahálkari with Treasury	1,500
First Kárkún to ditto	500
Mahálkari without Treasury	500
Treasurer at Poona.....	80,000

* Instruments executed by Government officers and their sureties to secure the due accounting for property received by such officers by virtue of their office, are exempt from stamp duty.—(*Bombay Government Gazette* of 8th Sept. 1881, p. 493.)

	Rs.
Treasurer at Kolaba, Kánara and Ratnágiri.....	20,000
All other Treasurers	40,000
First Kárkún to Treasurers of Kánara and Ratnágiri	1,000
All other First Kárkúns to Treasurers.....	2,000
Second Kárkún to Poona Treasurer	2,000
Kárkuns other than any of the foregoing employed in Huzúr or Mámlatdárs' offices on shroff's work ...	1,000
Ditto in Mahálkaris' offices	500
Stipendiary Patels or Village Accountants appointed under section 16 of the Code, whose annual emoluments exceed Rs. 50.	Rs. 200, or the amount of one year's emoluments of such officer, whichever sum be the smaller.

3.—It shall be at the option of the officer required to furnish security to deposit Government paper or to execute a bond for the amount of his security.

Form of security.

If he executes a bond, the number of sureties shall be one or more, at his option, if the amount of security does not exceed Rs. 1,000, and if the amount of the security exceeds that sum, shall be not less than two.

Number of sureties.

4.—Heads of offices under whom any officer required to furnish security is serving, will be held responsible for seeing that the necessary security is duly furnished, and that it is good and sufficient both at the time it is first furnished and afterwards, until such time as the officer leaves the office or is transferred to an appointment in which security is not required.

Duties of heads of offices in respect of securities.

For this purpose heads of offices shall carefully scrutinize the security and satisfy themselves as to its sufficiency both when it is first offered and also once a year after it has been accepted, and if they deem it insufficient shall require the officer concerned to furnish additional or fresh security.

Care must be taken that no one person's security is accepted in behalf of a disproportionately large number of officers, whether such officers belong to the same office or department or not.

Annual statements to be submitted to Commissioners of sufficiency of securities.

5.—The Collector, after obtaining similar returns from all heads of offices subordinate to him, shall submit annually to the Commissioner, on or before the 30th June, a statement, in the form of Appendix A., (Appendix C. to this work) showing the results of inquiries as to the sufficiency of the security of each officer in his district required by Rule 2 to furnish security.

Surety's property not to be sold without previous report to Commissioner.

6.—In the event of any surety being proceeded against under section 187 of the Land Revenue Code, for recovery of the amount or of any portion of the amount, for which he has become liable, a report shall be submitted to the Commissioner before the sale of any property of such surety is commenced.—*Rules under para. 11., S.* 214, *L. R. Code, G. R. No.* 6039, *Sept.* 2, 1882.

46. Without the special sanction of the local Government in respect of any particular case or class of cases, the only form of security to be taken from Treasurers or other officers of Government who are entrusted with the charge of public money shall consist of promissory notes (including stock notes) of the Government of India.

His Excellency in Council also considers it expedient to re-affirm the well-known rule that the Revenue authorities, subject to the orders of the local Government, are responsible for seeing that adequate security is taken from any of their subordinates (including all officers employed in District and Sub-Treasuries) who may be entrusted with the custody of public money.—*G. of I. No.* 3454, *Sept.* 2, 1882; *G. R. No.* 3739, *Oct.* 2, 1882.

47. In cases in which Government paper is deposited under Section 23 of the Land Revenue Code, a bond should be executed in the form circulated with Government Resolution No. 3739, dated 2nd October 1882, but the form* prescribed by Section 23 of the Code must continue to be used in other cases.—*G. R. No.* 4486, *Nov.* 24, 1882.

48. The option of executing bonds in places of depositing Government paper is in future only to be exercised with the special sanction of Government in each case.—*G. R. No.* 829, *Feb.* 28, 1883.

* It has not been thought necessary to insert this form.

CHAPTER VI.

VILLAGE OFFICERS.

To complete the official chain that connects Government with the ryot, we have now only to mention the village officers, that is, under our Government, the Patel, Koolkurnee or Tulatee, and Mhar. Of these the Patel is the chief, as is shown by the name generally given him in the works of English writers the "headman of the village." Elphinstone says: "The Patels are the most important functionaries in the villages, and perhaps the most important class in the country. They hold their office by a grant from the Government (generally that of the Moguls), are entitled in virtue of it to lands and fees, and have various little privileges and distinctions, of which they are as tenacious as of their land. Their office and emoluments are hereditary and saleable with the consent of Government, but are seldom sold except in cases of extreme necessity. The Patel is head of the police and of the administration of justice in his village, but he need only be mentioned here as an officer of revenue. In that capacity he performs on a small scale what a Mamlutdar or a Collector does on a large * * ; he collects the revenue for Government from all the ryots, conducts all its arrangements with them, and exerts himself to promote the cultivation and the prosperity of the village. Though originally the agent of the Government, he is now looked on as equally the representative of the ryots, and is not less useful in executing the orders of the Government than in asserting the rights, or at least in making known the wrongs, of the people.

"The Patel's respectability and influence in his village must be kept up by allowing him some latitude both in the expenditure of the village expenses and in restraining petty disorders within his village. So far from wishing that it were possible for the European officers to hear all complaints on such subjects, I think it fortunate that they have not time to investigate them, and think it desirable that the Mamlutdars also should leave them to the Patels, and thus preserve a power on the aid of which we must in all branches of the

Government greatly depend. Zealous coöperation of the Patels is as essential to the Collector of revenue and to the administration of civil justice, as to the Police, and it ought therefore by all means to be secured. Too much care cannot be taken to prevent their duty becoming irksome, and their influence impaired by bringing their conduct too often under the correction of their superiors. I would lend a ready ear to all complaints against them for oppression. I would not disturb them for inattention to forms, and I would leave them at liberty to settle petty complaints their own way, provided no serious punishments were inflicted on either party * * . If we once destroy our influence over the Patels or theirs over the people we can never recover either."

Though it is not absolutely necessary that the Patel should be able to read and write, and frequently not possible to get one who can, yet whenever practicable this amount of education should be insisted on.

The village Accountant, who is almost always a Brahman, keeps the numerous records and accounts of the village. The watan of Koolkurnee does not exist in many villages, and even in some whole districts. In this case the appointment of a stipendiary officer is necessary, who is called a Tulatee. A greater degree of education and intelligence is exacted from Tulatees than from Koolkurnees, and they are more completely under the control of their superiors, and for these reasons many district officers prefer the administration of villages by Tulatees to that by Koolkurnees. But the Tulatee often has three or four villages, or in wild districts even eight or ten, in his charge, and so cannot give the same attention to them, nor can he be expected to take the same interest in them as the hereditary Koolkurnee of a single village often does. Thus the advantages and disadvantages of the two systems are pretty well balanced.

The office of Tulatee does not unfortunately qualify for pension in the same way as the service of Karkoons does.

The Mhar is the menial servant of the village.

"The most important revenue duty of the Mhar is to watch over the boundaries both of the village lands and of each individual's field, and to give evidence in cases where they are disputed: he watches over crops, whether cut or growing, as long as they are in the fields. He is also the public messenger and guide."—(*Elphinstone.*)

In some districts where there are no Mhars the watans are held, and most of the duties performed by men of other castes, Kolis, Ramosis, &c.

With regard to the collection of the revenue it need only be added that the Patel, and (in some instances) the village Accountant, receives it from the ryots. The Accountant enters it in the Government books and gives the ryots their receipts, and the Mhar carries it to the Mamlutdar's treasury. Similarly, whatever happens in a village of a nature requiring that it should be made known to Government, it is the Patel who inquires into it and makes the report, which the Koolkurnee writes and the Mhar carries to the Mamlutdar. Returns made from the village to the Mamlutdar (a list of which will be found in Hope's Manual) are generally in the name of the Patel though the Koolkurnee writes them.

The village system exists most vigorously in the Deccan, where every village has its full complement of Wuttundars. In the Coast districts generally it has not been so well preserved: in Canara there are no hereditary village officers at all; in Guzerat no watans of Mhars and but few of Koolkurnees; in the Khotee districts of the Southern Konkan few Wuttundars of any sort; and in the Northen Konkan no Koolkurnees, and but few inferior Wuttundars. But everywhere under our Government there is for every village, either hereditary or stipendiary, a Patel, an Accountant, and a menial servant.

1. **Duties of Patels.**—Patels and Koolkurnees are not prohibited, as stipendiary servants are, from lending money to, or trading with, the ryots of their own or other villages, but abuse of authority to ensure payment of a debt, and dereliction of duty as a servant of Government with a view of enabling a debtor to obtain the means of paying his debt, can always be punished.—*G. R. No.* 8960, *Sept.* 8, 1851.

2. It is unquestionably the duty of Patels to render every assistance to travellers, whether official or otherwise, provided payment is duly tendered, otherwise it would be impossible for Europeans not holding the position of a Collector and Magistrate to travel about the districts. A Patel whose character for incivility and obstructiveness was established was accordingly dismissed.—*G. R. No.* 1286, *April* 12, 1866.

3. The prompt relief of shipwrecked persons is considered to be part of the duty of Patels in coast villages. Two Police Patels were dismissed the Government service for refusing food, water, and assistance to a shipwrecked crew.—*G. R. No.* 2169, *July* 7, 1869.

4. It is the duty of Patels and Accountants to protect trees which are the property of Government without extra remuneration. —*G. R. No.* 2731, *May* 5, 1876.

5. **Residence.**—Patels are required (with the same exceptions as apply to village accountants) to reside in the villages they represent (see Order No. 10).—*G. R. No.* 8, *Jan.* 3, 1865.

6. **Matadars.**—It is a mistake to suppose that the only duty of a Matádár (in Guzerat) is to sign village papers. He has to assist in the examination of boundary marks and field inspection of all descriptions, and to satisfy himself of the correctness of all the field statements, &c., which he signs.—*G. R. No.* 2677, *April* 27, 1877.

7. **Efficiency of Tulatees.**—Village Accountants may almost be considered the mainspring of the revenue administration, and it is of great importance that their efficiency should not be impaired by injudicious treatment. Cumulative or daily recurring fines are not to be imposed by Assistant Collectors on either Patels or Accountants without the Collector's special permission.—*G. R. No.* 2519, *May* 3, *and No.* 5739, *Sept.* 13, 1873.

8. **Promotions.**—It is important that no means should be omitted for distinguishing the merit and stimulating the honest ambition of village Accountants. It might be useful to introduce a classified list for the record of their attainments and character, and Assistant Collectors should be urged to pay great attention to this. It would be well occasionally to have recourse to this list on the occurrence of vacancies in the talooka establishments, since no education would lay a better foundation for the eventual discharge of the highest duties in the Revenue Department than that obtained in the office of a village Accountant.*—*Rev. Com. Cir. No.* 915, *July* 29, 1844.

9. There is no objection to promoting Tulatees to the regular pensionary establishment when above the age of twenty-five, provided they entered the Government service before that age.—*G. R. Nos.* 3286, *Sept.* 10, *and* 3723, *Oct.* 18, 1873.

* The recommendation in this order as to lists and promotion is now generally in force.

10. **Residence.**—As a rule it is necessary that village Accountants should reside in the village or one of the circle of villages to which they stand appointed. Exceptions may be made in the case of small outlying villages where there is no house accommodation, and where the emoluments are trifling. It is in the discretion of the Collector to make these exceptions.—*G. R. No.* 3005, *June* 23, 1870.

[*Note.*—Under G. R. No. 5098 of September 30, 1881, para. 15, it is doubtful whether Collectors still possess this discretion.]

11. Koolkurnees and Tulatees are to prepare the Jummabundy papers at their own villages, and are not to be required to attend at the talooka kutcherries unnecessarily nor detained there for long periods.—*G. R. No.* 2682, *June* 26, 1852, *and No.* 3107, *July* 24, 1855.

12. **Alienated villages.**—The Wuttundar Koolkurnees in alienated villages are required to keep regular accounts, as in Government villages.—*G. R. No.* 2390, *May* 23, 1845.

13. **Qualifications.**—Assistant and Deputy Collectors in charge of talookas are to satisfy themselves that Koolkurnees and Tulatees know the rules and orders about the examination of boundary marks previous to appointment.—*G. R. No.* 3367, *June* 13, 1873.

[*Note.*—Under G. R. No. 8805, December 15, 1882, Wattandar Kulkarnis have now to pass an examination.]

14. **Pensions.**—Tulatees and other inferior servants who can only get invalid pensions after 35 years' service should be treated with consideration, and allowed, so far as is consistent with the needs of the service, to continue till entitled to pension.—*G. R. No.* 2788, *Sept.* 14, 1874.

[N.B.—The pension can now be obtained after 30 years' service—*Civ. Pen. Code, V. Edn.*, §§ 89 & 117.]

15. **Allowances.**—Tulatees when they are deputed on duty out of their own talookas receive batta at the regular rates, in addition to ordinary salary. They also receive allowances when placed in charge of the duties of a fellow-tulatee.—*G. of I. No.* 2742, *Nov.* 25, 1876; *G. G. Nov.* 30, 1876; *and G. R. No.* 2536, *May* 31, 1877.

16. **Security.**—No security is to be taken from Patels or Koolkurnees who hold office hereditarily, or who are members of the wuttun, nor from any whose emoluments are less than Rs. 10 a month.—*G. R. No.* 2036, *May* 20, 1869.

17. The security to be furnished by tulatees is now provided for under para. II.-2 of the Rules under S. 214, Land Revenue Code.

18. **Leave.**—*An officiating village officer must apply to the* Mamlutdar or Mahalkary for leave, and if it be for any period short of three months, he may appoint a deputy to act for him, subject to approval. If he goes on leave for more than three months and less than a year, the sharers should be called on to appoint a deputy. Leave for more than a year will, as a rule, vacate the office, but special exceptions may be allowed to this.—*G. R. No.* 7724, *Oct.* 22, 1850, *and No.* 595, *May* 20, 1867.

19. **Sales of land.**—The Patel, Koolkurnee, and Mhar are required to attend all sales of land in execution of decrees that may take place in their village.—*G. R. No.* 2342, *July* 26, 1841.

20. **Trigonometrical Survey stations.**—Village officers are put in charge of the stations of the Great Trigonometrical Survey, and are to furnish annual reports of their state of repair to the Mamlutdars.—*G. R. No.* 650, *Feb.* 21, 1866.

21. **Property attached.**—When property is under attachment by the revenue authorities, the Patel is to give a certificate stating this and the amount of the Government demand, if a warrant of attachment against the same property is brought from a Civil Court.—*G. R. No.* 6711, *Dec.* 13, 1873.

22. **Grant of offices.**—*Lapsed hereditary offices may,* with the sanction of Government, be bestowed on properly qualified public servants as rewards for meritorious service.—*G. of I. No.* 56, *April* 26, 1841.

23. **Mhars.**—Among the other duties of Mhars is the disposal of the carcasses of animals that die in the village, which they receive as their perquisite. The complaint is often made that the Mhars poison the cattle for the sake of their skins. This is a charge that is very difficult to prove; but in cases where the suspi-

cion against the Mhars seem strong, they should not be allowed the carcasses.—*G. R. No.* 2459, *Dec.* 14, 1846.

[It frequently happens that village Mhars petition against the villagers for the payment of their customary dues (hukks). Formerly there was no legal way of settling disputes on this subject, so that if efforts to arrange a compromise failed, the parties could only be referred to the Civil Courts. But under Sec. 18 of the Watan Act of 1874 a punchayet may be appointed to settle the matter.]

Owing to the great majority of village offices being watans, the appointment and emoluments of village officers are matters of some complication. The details relating to those points, as well as to their dismissal, the watans themselves, and many other matters, will be found in the chapter on Service Inams.

PART II.

IMPERIAL REVENUE.

INTRODUCTION.

It is only of late years that the revenue of the country has been divided into Imperial, Provincial and Local. The Land Revenue is the great item of Imperial Revenue, and all those departments connected more or less with the land and mentioned in the general introduction to this work are also Imperial. The old division of the revenue into Land Revenue and Sayer (meaning remainder) is now nearly obsolete.

The particular branches of the revenue administration to be treated of in this Part are:—

Land Revenue, including Irrigation.
Forests.
Salt.
Abkari.
Stamps.

It is not necessary here to give a detailed description of the various tenures of the land in this Presidency. By far the greater part of it is held by those whom Elphinstone called Ooprees, that is, mere cultivators holding direct from Government, as opposed to Mirásdars that is, those who though paying fixed rates to Government have many of the rights of proprietors. The tenure is very generally Ryotwari, that is, the officers of Government receive the rent direct from the cultivators, without the intervention of any middleman or farmer. All those who thus hold their land have come under what is generally called the Bombay Survey system, and have received nearly all the rights for-

merly limited to Mirásdars, with others added by our Government. The land of this Presidency may therefore be said to be held generally on the Survey tenure, to which the three following chapters relate.

There are however the following special tenures in this Presidency—

(1) The khoti tenure, prevailing through nearly the whole of the Rutnagherry Collectorate, and the three Southern Talookas of the Colaba Collectorate, and which has been made the subject of a special enactment,—By. Act I. of 1880,* which, however, has not yet been extended to Colaba.

(2) The Bhágdári or Narwadári tenure, on which a number of villages scattered through the Kaira and Broach collectorates are held. The authority on this tenure is Mr. Pedder's printed report No. 11, dated March 21, 1862.

(3) The Tálukdári tenure, on which a number of large estates in the Ahmedabad, Broach, and Kaira collectorates are held. Mr. Peile's report (Government Selections No. 106, New Series) describes these, and Bombay Acts 6 of 1862 and 21 of 1881 refer to them.

The orders relating to these three tenures, and to a few others of still more limited extent, will not be found in this work.

It must also be mentioned that this Presidency, and particularly the Deccan, has more than its share of ordinary alienated lands, coming under the general names of Jaghire, Inám, and Watan. These are found more or less in every village, and the orders relating to them are given in Part IV.

* The so-called Khotes of Salsette have nothing to do with the Khoti tenure, part of them being ordinary Inámdars, and part Lessees, and all deriving their titles from our Government.

CHAPTER VII.

LAND REVENUE—THE SURVEY SETTLEMENT.

The history of Revenue Surveys in this Presidency will be found in full in a volume published by Government entitled "A Survey and Settlement Manual."

The work was begun in 1836-37, but it was not until 1847 that any steps were taken to make the various then existing surveys systematic and uniform. In that year the well-known Joint Survey Report was made by Mr. Goldsmid, C.S., Captain (afterwards Sir George) Wingate, and Captain D. Davidson, and the rules then laid down by them and sanctioned by Government, and well-known in this Presidency as "the Joint Rules,"* remained as the only authority on the subject until the passing of Bombay Act I. of 1865.

The course pursued from the beginning of the survey of a district to its final settlement, is as follows:—A measuring establishment under an Assistant Superintendent, is first sent into a talooka and having measured the whole of the land into fields called "Survey numbers" sets up boundary-marks both between the different fields and the villages. Having completed this work in one talooka the measuring establishment moves on to another, and is followed by a classing establishment, which according to the rules and standards laid down in the Joint Report, classes the land already measured. When these operations are completed and the maps made, the Survey Superintendent proposes the rates of assessment, dividing the villages of the talooka into groups, on each of which a maximum rate of assessment is fixed. These rates being submitted to Government, are finally decided on; the assessment on every field is then calculated according to the classification made by the classing establishment. The final operation is to call up the whole of the cultivators, village by village, to the Jummabundy, explain to each man the assessment on his holding, hear and dispose of any objections, and allot any lands that may be unoccupied.

* The original Joint Rules will be found in Appendix D.

The papers are then made over to the Collector's department, and the Survey establishments leave the district. The principles of the classification and the rules for ensuring the correctness of the work done by the measuring and classing establishments which are manifestly matters of great importance, will be found in the Survey and Settlement Manual.

The chief principles of the Bombay Survey Tenure, which has been adopted also in Sind, Berar, and Mysore, may be thus described :—

(1) A separate settlement by Government with each individual cultivator.

(2) The grant of leases for thirty years or other fixed period, terminable by the cultivator as to the whole or part of his holding at the expiration of each year, but by Government only on failure by the cultivator to pay the assessment.

(3) The power given to the cultivator to sell, let, mortgage or otherwise alienate his right of occupancy.

(4) The right of the cultivator to a renewal of the lease on the expiration of the term, at revised rates fixed not with reference to any improvements made by the cultivator from private capital and resources during the currency of any Settlement under Bombay Act I. of 1865, or V. of 1879, but with reference to general considerations of the increased value of the land, whether as to soil or situation, prices of produce, or facilities of communication.

Comparing this tenure with the position of cultivators under the native governments of this part of the country, it is necessary to revert to the distinction between Ooprees and Mirásdars already mentioned. Ooprees were mere tenants at will, holding their land from Government from year to year on such terms as Government chose to impose, but Mirásdars are described by Elphinstone as "proprietors of their estates subject to the payment of a fixed land-tax to Government; their property is hereditary and saleable, and they are never dispossessed while they pay their tax, and even then they have for a long period (at least thirty years) the right of reclaiming their estate on paying the dues of government." He adds, that all over the Mahratta country they are perhaps more numerous than the Ooprees, and that an opinion prevails that under the old Hindoo government all the land was held by Mirasees, and that the Ooprees were introduced as the old proprietors sank under the tyranny of the Mahomedans. It is necessary to remark,

however, that Sir Thomas Munro held a contrary opinion as to this general prevalence of the miras tenure, and that as a fact Government decided many years ago that there was no miras in Khandeish. In the Konkan the right has never even been claimed, though in the southern part of it a tenure analogous but of less value exists, and some right of the sort, though varying very much in value, is, it is believed, to be found almost everywhere.*

In 1841 the Court of Directors acknowledged the right of the Mirasdar to resume his miras land after any period of non-occupation whatever on payment of all arrears due on it. This unlimited right was however questioned by the Bombay Government and the chief revenue authorities of the day, and much correspondence ensued. Owing to the increase in the value of every description of property the question would have been a very important one, and legislation was suggested, and would probably have become necessary if the matter had not been virtually set at rest by the operations of the Revenue Survey. For as the Survey confers on all Gutkoolee tenants (or Ooprees) a saleable interest in their holdings, of which they cannot be deprived so long as they pay the tax, all tenants under the Survey have in effect the miras tenure, with the disadvantage perhaps that they cannot demand repossession of the land after once abandoning it, but with an advantage more than counterbalancing this, namely, that the land is subject to no further impositions, as Elphinstone shows miras land was under the Mahratta government, though the land-tax itself was fixed. The question, therefore, of the right of Mirasdars has lost its importance in our territories; but it is still necessary to retain a few of the orders formerly passed about it for guidance in cases where disputes occur between Mirasdars and Inamdars who have not come under the Survey rules, and also in cases where territories may hereafter lapse to our Government. These rules will therefore be found in the chapter on Alienations. It will be understood however that though in the survey papers miras land is entered as such for the satisfaction of the owners, the old distinction between Mirasdars and Ooprees in our territories is, as far as Government is concerned, now only nominal, and that we have practically returned

* One of the Government Selections contains all the correspondence on the Miras tenure, and the High Court Judgment in what is known as the Canara Land Case enters very fully into the question of the existence of the tenure in different districts.

to what Elphinstone says was the system of the old Hindoo government of giving the whole country in miras.

The law regarding the survey is now all embodied in the Revenue Code.

It is necessary to observe here that in Sec. 104, Cl. 2, of the Land Revenue Code, there is an apparent clerical error in the omission of the words "original or" before the words "revised survey settlement," and that if the clause were strictly construed, occupants under an original settlement would be deprived of the benefit of it. Government have, however, decided (Reso. No. 31 Jan. 5th, 1882), that the clause shall be "beneficially construed," that is, read as if the words were "*original or* revised survey settlement," so that occupants in the case supposed shall not be deprived of the benefit which it is believed the Legislature intended to bestow on them.

1. **Various Surveys.**—No surveys of any description are to be carried on in any part of India which are not carefully connected with stations of the Great Trigonometrical Series, and all maps for revenue purposes are to be prepared with a view to their being eventually combined and reduced for general use.—*Secretary of State, May* 31, 1871.

2. In order to secure more accurate scientific results from the work now being carried on under the Local Revenue Survey, the Survey operations should, if possible, be conducted under professional supervision in such a manner, that while the results for revenue purposes will be at least as well secured as under the present system, they will also be so accurate as to be available for geographical and general purposes.—*G. R. No.* 3777, *Aug.* 5, 1871.

3. **Administration.**—The internal management of the Survey is left to the discretion of the Superintendent under the orders of the Survey Commissioner, who is responsible for details. Improved methods of practice found useful in one Survey may, from diversity of circumstances, not prove equally adapted to another. Of this the Survey Commissioner must be the best judge, and Government leave to him the details of all ministerial arrangement connected with the work and establishments over which he exercises control.—*G. R. No.* 3196, *July* 6, 1857; *vide also S.* 21, *Land Revenue Code.*

4. **Appointments of Subordinates.**—No candidate is eligible for any appointment in a Survey establishment until he has passed the preliminary examination, and complied with such other conditions relative to the employment of candidates as may be enjoined in the rules of the department.

After being admitted to the Survey in the manner prescribed, the candidates are required to pass a departmental examination before being enrolled as subordinate members of Survey establishments.

The pay and promotion of all the members of Survey establishments are regulated by the Superintendent under such local rules as may be in force in the respective Surveys.

Any subordinate member of a Survey establishment who may resign his appointment, or otherwise leave the department, without the permission of the Superintendent, or without having given that officer three months' previous notice of such intention, shall not be entitled to a certificate in respect to his former service in the department, and shall also forfeit all claim to reckon such service for pension.

NOTE.—The remaining rules are cancelled by the Revenue Code.

5. **Acting Assistant Superintendents (formerly called Probationers).**—In supersession of existing orders on the subject, His Excellency the Governor in Council is pleased to rule that prior to appointment as Probationary (Acting) Assistant Superintendent in the Revenue Survey Department of this Presidency, it shall henceforward be always necessary—

(1).—That the candidate shall have completed his nineteenth year of age; and

(2).—That unless he has already passed an examination in Maráthi, according to the Higher Standard, he shall pass a special examination in that language by—

(i).—Reading and translating into English passages from the Maráthi translation of Æsop's Fables:

(ii).—Reading out a Maráthi petition written in very plain, simple language, in the Modi character:

(iii).—Translating from English into Maráthi an easy, simple deposition: and

(iv).—Conversing on the most familiar subjects in Maráthi.

2.—The examination in the above heads will be conducted by the Presidency Examination Committee; and this examination will be called "The Standard qualifying for first appointment to the Revenue Survey."

3.—Before promotion from the Probationary grade to a permanent Assistant Superintendent's appointment, it is necessary that a Higher Standard Examination be passed in Maráthi (or in Gujaráthi, should the officer be nominated to Gujarát), as well as the usual Departmental Examination in departmental subjects connected with carrying on duty in the Survey.

4.—If, after passing a Higher Standard Examination in Maráthi or Gujáráthi, an officer should be at any time employed in a province where another language is the vernacular, he will be required to pass an examination as regards reading and speaking in the language of that province.—*G. R. No.* 4095, *Aug.* 14, 1878.

Revenue Survey Probationers taking up acting appointments in other Departments should not be allowed to retain a lien on their substantive appointments in the Survey unless it is deemed expedient on public grounds to allow such a lien to be retained in any particular case.

The above order does not in any way interfere with the rule under which Survey Probationerships are treated as substantive and not acting appointments.—*G. R. No.* 3042, *June* 12, 1880.

[Note.—As Survey Probationers are now Acting Assistant Superintendents it is doubtful how far this order is still applicable.]

6. **Examination of Assistants.**—The following are the rules for examination of Assistants in the department, whether military officers or uncovenanted.

The Survey Commissioner must from time to time apply to Government for the appointment of Committees, and suggest the names of the officers who should compose it.

In considering whether a probationer should be confirmed or not, Government will, in addition to the recommendation of the Committee, be guided by the opinion of the officer under whom he has been directly serving.

The period of probation will be one year. If special reasons render an extension expedient, application should be made through the Head of the Department, in time to permit of orders being passed before the period of probation expires.

For the Topographical and Revenue Surveys, the preliminary examination will embrace the following subjects:—

(1) Arithmetic, including involution and evolution, arithmetical and geometrical progression, proportion

or rule-of-three, vulgar and decimal fractions, logarithmic calculations, and mensuration of surfaces.

(2) Elementary geometry, first four books of Euclid.
(3) Algebra, as far as quadratic equations inclusive.
(4) Elements of plane trigonometry.
(5) Topographical, mechanical, or civil drawing, to be executed in the presence of examiners.

The final examination for the Topographical and Revenue Surveys, to be held at the close of the period of probation, will comprise—

(1) The satisfactory execution, unassisted, of a small area of country, including the computation and entire mapping involved in the same.
(2) Perfect use and knowledge of all the instruments employed in the department, and adjustment of the same.
(3) The elements of natural astronomy sufficient for ascertaining time, azimuth and latitude.
(4) A fair knowledge of all rules in force, for the general conduct of the Survey establishments in the department to which the probationer is attached. Each candidate will also be required to produce a certificate of having passed an examination by the higher standard in any vernacular languages prescribed by the Local Government.

The examinations for the Topographical and Revenue Surveys will be conducted by the Head of the Department, aided by such professional officers, to the number of two, as may be available. Examinations by sealed papers are sometimes allowed before the Head of the Survey in which the Probationer is serving.—*G. R. No.* 683 *A., Feb.* 17, 1869, *and No.* 1723, *April* 1, 1874.

NOTE.—The remaining rules relate to formalities affecting Military Officers only.

In order to qualify for the higher scale of pay, viz., Rs. 150 per mensem, a Probationary Assistant is required to be able to test measurements satisfactorily and to pass a colloquial examination in the vernacular of the district in which he is employed.—*G. R. No.* 4140, *July* 18, 1881.

7. **Junior Civilians.**—The following rules have been approved by Government for the practical training of Junior Civilians in survey work :—

Rules.

I.—If a Junior Civilian under seven years' standing is employed on revenue duties in any district in which a Revenue Survey Establishment is working in connection with original or revision settlement, or in any district within a reasonable distance from or within easy access of such Revenue Survey Establishment, he shall be required to avail himself of the opportunity of acquiring a practical knowledge of the operations of the survey by joining the officer in charge of the establishment and working with him for such short period as may be prescribed in each case.

II.—On or before the 31st October in each year the Superintendent of Survey shall address the Collector of each district to which his survey charge extends, informing him of the locality in which each establishment will be working, the period during which it is likely to be employed in that locality, and the name of the officer in charge.

III.—If more than one measuring or classing establishment be employed in the same district at the same time, the Superintendent shall intimate to the Collector the name of the Assistant in charge who, in his opinion, is the most experienced and best fitted to impart instruction.

IV.—The period for which a Junior Civilian shall be attached to a measuring establishment shall ordinarily be one fortnight. In the case of a classing establishment it shall not be less than one month.

V.—The Collector of the district in which the Junior Civilian is employed shall make arrangements to relieve him of his ordinary duties for the prescribed period. It shall be his duty to instruct the Junior Civilian as to the particular establishment he should join, and to fix the date on which he should be relieved of and should return to his ordinary duties.

VI.—After the prescribed course with either a measuring or classing establishment has been completed, a certificate in the Form A appended shall be prepared by the Assistant Superintendent in charge and forwarded to the Superintendent of Survey for counter-

signature. It shall be the duty of the Superintendent to satisfy himself, as far as possible, that the certificate is correct, and that the time passed with the survey has been profitably employed.

VII.—The Junior Civilian shall ordinarily be required to obtain a certificate of having acquired a knowledge of measuring with a measuring establishment before he shall be attached to a classing establishment. If, however, there be no measuring establishment but only a classing establishment employed in the district, the opportunity of learning classification of soils should on no account be lost.

VIII.—An account of the time spent with a survey establishment and how it was occupied shall be added to the Assistant Collector's Annual Administration Report in a paragraph to be numbered 34-A. under Chapter IX. special duties. The Annual Administration Report of the Collector shall also contain full information as to how the orders of Government on this subject have been carried out.

IX.—An annual return of all certificates granted during the year shall be forwarded by the Superintendent to the Survey Commissioner for communication to Government. The return shall be in the Form B appended, and shall be forwarded so as to reach the Survey Commissioner not later than the 15th July of each year.

APPENDIX A.

Form of Certificate.

I, *A. B.*, Assistant Superintendent, Revenue Survey, do hereby certify that Mr. *C. D.*, of the Bombay Civil Service, has been attached to the E. establishment of this survey for a period of . . . . . days from the . . . . . to the . . . . . , both days inclusive, during which time he has accompanied me . . . . times to take tests, and that he has acquired a fair practical knowledge of the measuring (or classing as the case may be) operations of the revenue survey and of the circular orders relating thereto.

(Signed) *A. B.*,

Assistant Superintendent, Revenue Survey.

Countersigned

Superintendent, Revenue Survey.

APPENDIX B.

Statement of Certificates granted by the Superintendent Revenue Survey to Junior Civilians who have been attached to the Survey during the year ending 30th June 188 .

No.	Name of Junior Civilian.	Appointment held by Junior Civilian.	To what Survey establishment attached.	Name of Officer in charge of the establishment.	Whether employed on measuring or classing.	Date of issue of certificate.	REMARKS.
1	2	3	4	5	6	7	8

(Signed)
Superintendent, Revenue Survey.

G. R. No. 4958, *Aug.* 27, 1881.

A special paper on subjects connected with Survey and Settlement should be set at the Higher Standard Departmental Examination of Junior Civilians by the Survey and Settlement Commissioner. The paper should embrace Chaps. VIII., IX., and X. of the Land Revenue Code, the rules under Sec. 214, and the new edition of the Joint Report.—*G. R. No.* 4958, *Aug.* 27, 1881.

8. **Administration Reports.**—The Survey and Settlement Progress Reports are to be submitted not later than the 31st March following the season under report, and are to be accompanied by statements showing how much is still left incomplete in the several operations; the financial results of the year's work are to be succinctly stated.—*G. R. No.* 520, *Feb.* 6, 1869; *No.* 2325, *Nov.* 3, 1860; *and No.* 480, *Jan.* 28, 1880.

9. **Settlement Reports.**—Temporary sanctions will not as a rule be accorded. In exceptional cases it may happen that sanc-

tion is necessary in order to obviate legal difficulties, or to enable the Superintendent to decide finally on the grouping and classification of a few villages in respect to which he may not have had time or opportunity to make up his mind before the close of the season. In cases of this kind Government will not object to accord preliminary and temporary sanction on the recommendation of the Collector and the Commissioner of the division. But in respect to the great bulk of the villages of a talooka the information must be as complete and full as possible: and the only exception allowed will be in the case of talookas reported on for settlement that may contain villages in which the measurement and classification may not have been completed. Ordinarily both the measurement and classification of a talooka ought to be completed before the monsoon in the year of the expiration of the guarantee.—*G. R. No.* 1842, *April* 19, *No.* 4398, *Sept.* 6, *and No.* 4987, *Oct.* 6, 1871.

10. Estimates for settlements, whether original or revised, must be submitted to Government through the Commissioner of the division for consideration and orders *before* any of the village papers are calculated. The full detailed settlement report, showing all the reasons for fixing the rates of assessment for the different groups of villages, the revenue history of the parganna, &c., &c., must be submitted *with the estimates*; and after orders for the introduction of the rates have been issued, and the village papers have been calculated, all that is necessary is to submit statements of the actual assessment in substitution of the estimated statements, with explanation of any extraordinary discrepancies.

As the introduction of a settlement should generally be carried out not later than March, and as all the field-books are worked up in the preceding rains, the proposals and estimates should ordinarily be submitted not later than October, and there should be no delay from these orders in carrying out the introduction of the settlement.—*G. R. No.* 4873, *Aug.* 26, 1875.

11. All Settlement Reports are to be submitted to Government in manuscript.—*G. R. No.* 3690, *June* 28, 1873.

12. Full details are to be given when proposals for assessing alienated villages are submitted.—*G. R. No.* 7390, *Dec.* 15, 1876.

The special sanction of Government to the introduction of the survey rates in Inam villages in talukas already settled may be dispensed with, and the rates sanctioned for adjacent Government

villages may be held applicable. This sanction shall be deemed to be the sanction required by Sections 102 and 103, Land Revenue Code.—*G. R Nos.* 5921, *Nov.* 16, 1878, *and* 6386, *Dec.* 6, 1880.

13. Intimation as to the rates proposed by the Survey Department should be made to the Collectors through the Commissioners. It has always been the intention of Government that the Collector should have a full opportunity of placing before Government his views on any assessment proposed by the Survey officers, and that such assessment should be made in communication with him.—*G. R. No.* 1825, *May* 3, 1855, *and No.* 2560, *May* 29, 1871.

It is the duty of the Revenue officers to examine and to form a judgment on settlement proposals, and their opinions, which have often the advantage of intimate local knowledge and of a wider point of view, should be welcomed by the settlement officers.—*Sec. of State No.* 1, *Jan.* 1882.

14. It is not necessary as a rule to obtain the separate opinion of the Assistant Collector in charge of the district as to the rates proposed to be introduced. But whenever there is reason to believe that the Assistant is well qualified to give a valuable opinion, the Collector should avail himself of his local knowledge.—*G. R. No.* 2033, *April* 27, 1872.

15. **Classification.**—As a general rule, peculiarities of the soil of any village or tract of country reducing its fertility in comparison with that of neighbouring lands should be met by lower classification, and not by the adoption of a maximum rate lower than would otherwise be imposed.—*G. R. No.* 3499, *June* 21, 1875.

16. **Settlement.**—Either the Superintendent or an experienced Assistant should invariably be present when a settlement affecting a number of villages is introduced.—*G. R. No.* 277, *Jan.* 21, 1869.

On the first settlement of a talooka, balances due by cultivators for former years should be liberally remitted, as it is impossible that the revision of assessment can be attended by the full benefits contemplated if balances due for previous years are allowed to remain hanging over the ryots, or allowed to accumulate after its introduction.—*Court of Directors, May* 9, 1838.

17. **Unarable land.**—In giving away portions of unarable land for cultivation under the Survey rules, the spots near villages on which cattle stand are not to be disposed of.—*Govt. Cir. No.* 10857, *Nov.* 18, 1851.

Land deducted as unarable in a Survey number becomes the property of any one taking up the number, because although unassessed it forms a part of the general area of the field. It should therefore be a standing rule with the Survey Department to mark off land which may be devoted to particular purposes, such as a Dhobies' or Koombhars' ground, into a separate number.—*G. R. No.* 4693, *Sept.* 22, 1871.

18. **Pardi lands.**—Small patches of ground surrounding individual houses (similar to the compounds surrounding bungalows) known as Pardi lands, are exempted from assessment if they do not exceed a quarter of an acre, as they are considered to form part of the village site. If they exceed a quarter of an acre the excess is assessed. Cultivation is not generally prohibited in these enclosures, but is allowed on the understanding that it may afterwards be interdicted if considered necessary on sanitary grounds.—*G. R. No.* 1765, *May* 31, 1858, *and No.* 901, *March* 11, 1864.

19. In the city of Poona lands of whatever area, which are entirely separate from houses, and which can consequently in no sense be considered "pardi" lands, should be assessed, and in other cases, in which the lands are attached as compounds to houses, exemption from assessment up to one acre may be allowed.—*G. R. No.* 722, *Feb.* 22, 1876.

Section 98 of the Land Revenue Code is not to be held applicable to Pardi lands.—*G. R. No.* 4314, *July* 25, 1881.

20. **Building land.**—Land in the immediate vicinity of large towns may be treated exceptionally at the time of revision, and either included within Municipal limits, or subjected to a special building rate.—*G. R. No.* 3354, *June* 12, 1873.

21. **Land formerly in Military Cantonments.**—All land formerly included in Military cantonments and now in Civil limits should be assessed to land revenue.—*G. R. No.* 5628, *Aug.* 19, 1882.

22. **Boundary-marks.**—The erection of the boundary-marks of occupied lands is provided for by law (Revenue Code, ch. IX.), and the following are those for Government uncultivated lands:—

Repairs to boundary-marks in Khálsat uncultivated lands are to be made by the local officers at the expense of Government, unless

the Collector is satisfied that the repairs would be as effectually and more cheaply made by the farmers, to whom the grazing of this land is annually sold, when a clause requiring this to be done should be included among the conditions of the sale. When the former course is adopted the farmers of waste should be freed from all responsibility whatever connected with the boundary-marks, as the sale of the grazing-farms must be injured by laying any amount of responsibility on them.

To provide funds for the repair of boundary-marks to Khálsat uncultivated lands, the Collector may deduct from the amount for which the grazing farms may be sold, a sum not exceeding five rupees for every thousand acres of waste, and hold this amount in deposit until the 15th of July in each year, when any unexpended balance of it should be brought to credit on account of the grazing-farm, so as to prevent any accumulation of funds beyond the close of the revenue year.

In talookas where the boundary-marks to uncultivated lands have been allowed to fall into great disrepair, and the sum provided by the foregoing rule would not suffice for their restoration, the Collector may expend from the collection on account of grazing-farms double the amount allowed by the preceding rule, or up to ten rupees for every thousand acres of waste, on reporting his reasons for the information of the Commissioner.—*G. R. Aug.* 20, 1852.

23. All boundary-mark expenditure on occupied land should be collected immediately after the distribution accounts are sent to the Collector. In case of special circumstances rendering it expedient to postpone the collection, the Collector can do so with the sanction of the Commissioner.

All boundary-mark expenditure should remain on the Survey books till the measurement of the village is completed and the accounts made up. In cases where the final completion of a village is delayed on account of a little work, such as boundary disputes or the like, sending in the accounts of the main bulk of the village need not be delayed, but a supplementary bill should be forwarded afterwards on the completion of that which remained outstanding.—*G. R. No.* 4036, *Nov.* 5, 1866.

There is a reason for treating differently lands thrown up between measurement and settlement and lands wholly unoccupied. The rule whereby the former class of lands is burdened with the

expense of boundary-marks puts a wholesome check on a ryot evading payment for boundary-marks by throwing up his land for one year, to resume it as soon as the village is settled. A limit of three years is however a sufficient check, and the charge for boundary-marks on such lands should accordingly remain outstanding for three years after the settlement, and may then be written off if necessary.—*G. R. No.* 1712, *May* 5, 1859.

[*Note.*—See also Chap. VIII., Rules under S. 214, Land Revenue Code.]

24. **Reduction on appeal.**—The (Revenue) Commissioners have the power of reducing assessments imposed by the Survey Department to the extent of Rs. 50. The number and value of reductions so made are to be entered in the Annual Report.

The Survey Commissioner should, in all cases in which it may be necessary to propose reduction, report the circumstances under which the classification has been made which has led to the imposition of the higher assessment, so that the Revenue Commissioner may judge whether the inquiries of the Survey Department have been made with sufficient care, and, when necessary, bring the matter to the notice of Government.—*G. R. No.* 3574, *July* 24, 1871.

25. **Sub-division of numbers.**—Under Bombay Act IV. of 1868, Sec. 17,* the following scale is fixed for the regulation of sub-divisions of Survey numbers :—

Collectorates.	Minimum Area to be formed into a Sub-Division in					
	Rice.		Garden.		Jirayet or Warkas.	
	A.	G.	A.	G.	A.	G.
Poona and Ahmednuggur	0	20	0	20	3	0
Tanna	0	10	0	10	3	0
Rutnagherry.....	0	5	0	5	2	0
Khandeish	.....		0	20	4	0
Belgaum, Dharwar, Kulladghee.	1	0	0	20	6	0
Sattara	0	20	0	20	3	20
North Canara (settled talookas of the Bala Ghaut)	0	5	0	5	5	0

In Sattara and Canara the minimum for koomree is five acres, and in Guzerat the minimum is one acre for jerayet, and half an acre for garden or rice land.—*G. R. No.* 2161, *May* 29, 1869.

* Now Revenue Code, Sec. 98.

26. **Maps and registers.**—The records to be prepared by the Survey Officers for future administration are—

I. The village map.

II. The register (required under Sec. 108, Revenue Code).

III. The detailed record of each holding (*Botkhut*).

It is the duty of the Survey Officers to lodge these, when ready, in the District Kutcherry.

It is of course the duty of the Survey Officers to give each holder of land a copy of the detailed record relating to his own land, and to each Khote who takes up his village a copy of all the papers necessary to enable him to administer the settlement properly. Beyond this it is not the business of the Survey Department to give copies.—*G. R. No.* 4084, *Nov.* 2, 1868.

27. The Collector's office at head-quarters, the Mamlutdars or Mahalkaries, and the Village Accountants should each of them be furnished with a copy of the field map and register directly the Survey rates are introduced, and in the event of any one of these copies being lost or destroyed, its place should be at once supplied. —*Govt. Letter No.* 5189, *July* 4, 1850.

28. Taluka and village maps may be sold to private individuals.—*G. R. No.* 4599, *Aug.* 8, 1853.*

29. **Documents.**—All documents which are presented by their owners should of course be returned to them when no longer required for the purposes of the survey.—*G. R. No.* 479, *Jan.* 21, 1876.

REVISION SURVEYS.

30. **Reports.**—Reports on Revision Surveys are to be submitted within the same dates and with as much care and completeness as those on original Surveys.—*G. R. No.* 4987, *Oct.* 6, 1871.

31. The revision of assessment is a most important work. The measurement and classification of the lands should be so perfect as to render such operations unnecessary at all future revisions. The new assessment should also be a work of great care, and should not be so hurriedly done that time will not admit of a full report being made to Government.

The Survey Commissioners are to report to Government in May the districts in which the leases will expire at the end of the year,

* The rules as to the supply of copies of Survey documents will be found in Chapter XXI.

and also the progress in measurement and classification (not in detail) made in them, with the object of introducing the revised assessment in the following year.

In the same month the Collectors of districts in which revisions of assessment are in progress are to issue a notice that in the following year the revised assessment will be introduced, and that unless lands are thrown up the occupants will be bound to pay the enhanced assessment.—*G. R. No.* 1842, *April* 19, 1871.

It is the desire of Government that the practice should be adhered to, by which the Commissioner or Collector has always been present when revised rates are given out, and has had the Assistant in charge of the talooka with him.—*G. R. No.* 4539, *Aug.* 20, 1881.

The operations of re-measurement and re-classification are not to be carried on * * * without the special sanction of Government, and, when the Survey Commissioner finds this to be necessary, he should make an early application for sanction.—*G. R. No.* 2985, *May* 6, 1882.

32. In reporting the introduction of rates, the Survey Commissioner should forward a statement showing the numbers, area and assessment of lands relinquished at the settlement on the revised rates being given out.—*G. R. No.* 5430, *Oct.* 13, 1874.

33. Revisions should always, if possible, be conducted by the ordinary revenue authorities, numerically strengthened if necessary. Whenever a revision settlement is proposed, the circumstances are to be stated beforehand for the information of the Government of India, and the necessity for employing a special Survey establishment clearly shown.—*G. R. No.* 601, *Feb.* 11, 1869.

34. **Division of numbers.**—In the Northern Division the area into which arable fields are divided under the revised Survey is—

30 acres for black soil,
40 ,, for red soil, and
60 ,, for burud or light soil.

In the Southern Division every recognised occupancy is made into a separate Survey number or field; every field composing a single occupancy under thirty acres in area is left untouched; a field of more than thirty and less than fifty acres is divided into two;

one of more than fifty and less than seventy acres into three, and so on. When occupants are willing to pay for the expense of breaking up a survey number unless there be some special reasons to the contrary, the applications as a rule are to be complied with.—*G. R. No.* 3862, *July* 8, 1873.

35. **Increase of assessment.**—Rules as to the limitation of increase of assessment at Revision Surveys :—

1st.—The increase of revenue in the case of a taluka or group of villages brought under the same maximum dry crop rate shall not exceed 33 per cent.

2nd.—No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

3rd.—No increase exceeding 100 per cent. shall in like manner be imposed on an individual survey number.

In dealing with the last description of cases, putting fraud or obvious error in the calculation of the original assessments out of the question, excessive increases in individual cases will be found to be due to one of three causes :—

1st.—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

2nd.—To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original settlement having been with or without permission encroached upon by the ryots and cultivated together with the original assessed numbers.

3rd.—To the alterations that have been made (1) by the adoption of a different valuation scale and (2) by putting a higher value on the soils themselves.

As regards the second cause, lands so appropriated must be regularly valued and assessed, no matter what increase in assessment may thereby result.

As regards the last cause, it must be borne in mind that the officers employed in the infancy of the Survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that a uniform system of

valuation, which was subsequently embodied in the Joint Report, was adopted. However undesirable, therefore, extreme increases in the assessment on individual holdings may be, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based as far as possible on correct and uniform data.

But the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and consequently no alteration will be required to be made at future revisions. Explanation on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit will probably be very few. The fixed standard of valuation must not be abandoned in order to prevent excessive individual increases. It will always be optional with Government to remit wholly or in part, or for a particular period, such proportion of the increase in excess of 100 per cent. as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded.—*G. R. No.* 5739, *Oct.* 29, *and No.* 6671, *Dec.* 17, 1874, *and No.* 4506, *Aug.* 10, 1875.

36. The order in respect to percentage limitation of increase had no retrospective effect, except in the Collectorates of Poona and Sholapur.—*G. R. No.* 6671, *Dec.* 17, 1874.

CHAPTER VIII.

ADMINISTRATION OF SURVEYED AND UNSURVEYED DISTRICTS.

In this chapter will be found the rules relating to the administration of a district in which the Survey has been completed. But in the rules under Sec. 214 of the Land Revenue Code with which the chapter commences, will be found orders relating to unsurveyed districts and to miscellaneous matters which might have been placed more appropriately in other chapters if it had been thought advisable to split up the rules into detached portions. None have been omitted excepting those relating to Security and City Surveys, which could not have been inserted in this chapter.

Rules under Sec. 214, Land Revenue Code.

* * * *

III.—Disposal of Land, &c., the Property of Government.

[Sections 37, 62 and 214 (*i*).]

Collector to dispose of land, &c., only as authorized in these Rules.

7. Land and all rights in or over the same or appertaining thereto, which are the property of Government, may be disposed of by the Collector in any manner authorized by the following Rules, but not otherwise, except with the previous express sanction of Government:—

(1) *Transfer of land to Railway Companies or to State Railways.*

Transfer to be regulated by orders of Government.

8. The transfers of land, whether permanently or temporarily, to Railway Companies or to State Railways shall be regulated by the orders of the Government of India and of the Governor of Bombay in Council from time to time issued in this behalf.†

† The rules and orders relating to acquisition of land for Railways are given in Cap. IX.

(2) *Alienations.*

Rules under Sec. 214, Land Revenue Code—(*contd.*)

Sale of land revenue-free.

9. No land may be sold revenue-free in perpetuity without the previous sanction of the Government of India, excepting, subject to the previous sanction of the Governor of Bombay in Council, small plots of unoccupied waste land not exceeding ten acres in extent as may be required for buildings or gardens; and, except as is otherwise provided in these Rules, no land of any description may be sold revenue-free for a term without the sanction of the Governor of Bombay in Council.*

Revenue-free grants for religious or charitable purposes.

10. Revenue-free grants may be made by the Collector, with the previous sanction of the Commissioner, of land not exceeding in each instance a quarter of an acre in area for the purposes of religious or charitable edifices or institutions, but exemption from assessment shall only be granted for sufficient reasons and not invariably as a matter of course. Land in the neighbourhood of railway-stations shall only be granted revenue-free for dharmshálas, if such dharmshálas, when erected, are to be in the charge of the Local Fund Committee.

Sanads to be issued when revenue-free grants are made.

11. In order to provide against abuse of any grant made under the preceding Rule, a sanad, in one of the forms prescribed in Appendix B. (Appendix E-B. to this work), shall be issued to the grantee by the Collector. If a revenue-free grant is made with the sanction of Government for any purpose not mentioned in the preceding Rule, the form of sanad to be issued by the Collector will be specially prescribed by Government.

Every sanad issued under this Rule shall be registered in the Register prescribed by Rule 57.

The Collector and all revenue officers subordinate to him shall exercise due vigilance to prevent the terms of such sanads being either exceeded or evaded.

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* *Vide* Resn. No. $\frac{1}{142}$ of Feb. 6, 1872, by the G. of I. concerning the alienation of Government land.

12. No revenue-free grant of land and no right in, over, or appertaining to, any land belonging to Government, may be made to or exercised by a Municipality or a Local Fund Committee without the previous sanction of Government. When any such transfer or exercise of right is sanctioned, it will be made subject to such conditions as Government shall think fit in each case to prescribe.

Transfer of land, &c., belonging to Government not to be made to Municipalities or Local Fund Committees without previous sanction of Government.

But nothing in this Rule shall be deemed to prevent the grant of occupancies to Municipalities or Local Fund Committees on the same terms as are applicable to such grants to other persons.

13. Public spaces within municipal limits vest, under section 17, clause (*f*) of the Bombay District Municipal Act, in the Municipality. But such spaces must be carefully distinguished from building-sites and open pieces of ground which have not been dedicated to the public, and which, unless they have been already transferred to the Municipality, still vest in Government.

Public spaces within municipal limits to be distinguished from lands belonging to Government.

For instance, in an irregular street or road of varying width, small pieces of ground between the houses and the roadway should be recognized as municipal property, but not separate building-sites between the houses, even though they may be unenclosed.

When the right to any piece of ground is in dispute between a Municipality and the Government, the Collector shall endeavour to decide the dispute in accordance with the foregoing principles. If the Collector is in doubt, or if the Municipality does not accept his decision, the case shall be referred through the Commissioner for the orders of Government.

Questions of right between Government and Municipalities how to be dealt with.

14. The right of Government to mines and mineral products in all unalienated land having been expressly reserved by section 69 of the Land Revenue Code, the same reservation should be made in every alienation that may hereafter be made in the following terms, or in terms to the same effect (namely):—

Reservation of mines and minerals.

"This grant is made subject to reservation of the right of the Secretary of State for India in Council to all mines and mineral

Rules under Sec. 214, Land Revenue Code—(*contd.*)

products, and of full liberty of access for the purpose of working and searching for the same with all reasonable conveniences."

(3) *Grant of Occupancies.*

15. Occupancies are of two classes, viz., (*a*) occupancies of land to which a survey settlement has been extended, and (*b*) occupancies of land to which a survey settlement has not been extended. The Rules concerning each of these classes are given below separately, but are followed by some (*c*) general Rules applicable to both : *

Occupancies are of two kinds.

---

* 1. It was not the intention of the Legislature to interfere with the right of an Inámdár to give out unoccupied land in his village or holding for cultivation, or to accept the relinquishment of the same from the occupant, or to exercise the power referred to in section 71 of the Land Revenue Code. (G. R. 5730 of 1st Oct. 1881.) *See* also notes to Rules 32 and 74 of these Rules.

2. There is no objection to the powers contemplated in clauses (*a*) and (*b*) of section 88 of the Revenue Code being conferred upon the inámdár at once, but none of the powers mentioned in clauses (*c*) to (*f*) of that section can be conferred until a survey settlement has been extended to his village under section 216 of the Code (*vide* the proviso to section 88).

The first step, if the inámdár is to be invested with any powers under clauses (*c*) to (*f*), is for Government, under section 216 of the Code, to authorize the extension to the inámdár's village (by notification in the form given in the margin) of the provisions of Chapters VIII. to X. of the Code which he may desire to have so extended, or of such of them as Government think fit to extend. Section 112 must, of necessity, be amongst the number of the sections to be so extended, when a survey settlement "made, approved and confirmed" under the authority of the Governor in Council, is already in force in the village. And when the existing assessments have not yet been declared by Government to be fixed for a term of years, sections 102 and 103 must of necessity also be included, in order that Government may have power at once to declare them to be so fixed and that the survey settlement may be formally introduced.

Form.

In exercise of the power conferred by Section 216 of the Bombay Land Revenue Code, 1879, the Governor in Council is pleased to authorize the extension of the provisions of Sections of the said Code to the village of in the talooka of the district.

By order, &c."

When the above notification has been issued, and when, if necessary, an order has been issued under section 102 and proceedings have been taken under section 103, the requirements of the proviso to section 88 will have been satisfied.

The powers which Government may then deem it fit to confer upon the inámdár or upon any agent of his may be given, not by notification, but by a commission in the form of Schedule F. of the Code. If powers are conferred under clauses (*a*) and (*b*) of section 88 of the Code at once, without waiting for a survey settlement to be extended to the village under section 216, they, too, must be given by a commission.—*G. R.* 1338, *March* 8, 1881.

(a) Land to which a Survey Settlement has been extended.

Occupancy of survey numbers how to be disposed of.

16. The occupancy of any unoccupied survey number not assigned for special purposes may, at the Collector's discretion, be granted to such person as the Collector deems fit either upon payment of a price fixed by the Collector, or without charge, or be put up to public auction and sold, subject to his confirmation, to the highest bidder.

When the final bid at any such auction is for a sum not exceeding Rs. 50, the power of confirming the sale may be delegated by the Collector, in his discretion, under section 12 of the Land Revenue Code, to the Mámlatdár.

When special conditions may be annexed to the occupancy of a survey number.

17. If the survey number is to be appropriated for purposes of agriculture, the Collector shall not annex any special condition to the occupancy without the previous sanction of Government. In any other case the Collector shall annex such conditions thereto as may be directed by Government, or in the absence of any order of Government, may annex such conditions thereto as he shall think fit, subject to the control of the Commissioner.

Survey number not already assessed to be assessed before occupancy is granted.

18. If the survey number has not already been assessed, it shall be assessed by the Collector (after reference to the Survey Department, if survey operations are still in progress in the district) at the rates placed on similar soils in the same or neighbouring villages; and the assessment so fixed shall hold good pending the period for which the current survey settlement for the village in which the land is situated has been guaranteed, and shall be liable thereafter to revision at every general survey settlement of the said village.

When survey numbers may be given at reduced assessment.

19. If it shall appear that the bringing of any survey number under cultivation will be attended with large expense, or if for other special reasons it shall seem desirable, it shall be competent to the Collector, with the previous sanction of the Commissioner, to give the number revenue-free or at a reduced assessment for a certain term, or revenue-free for a certain term and at a reduced assessment for a further term, and to annex

Rules under Sec. 214, Land Revenue Code—(*contd.*)

such special conditions to the occupancy as the outlay or other reasons aforesaid may seem to him to warrant: Provided always that on the expiry of the term or terms so agreed upon, the land shall be liable to full assessment under the rules then in force for lands to which a survey settlement has been extended.

As a rule, no survey number to be given for less than its proper assessment.

20. Except under the provisions of the last preceding Rule, or, in places in which special rules for the encouragement of the cultivation of waste lands may be sanctioned by Government, under the provisions of such rules, no survey number on which the assessment has been fixed is to be let for less than the amount of such assessment, in consequence of its having been long waste or for any other reason whatever.

(*b*) *Land to which a Survey Settlement has not been extended.*

Grants of salt-marsh land for reclamations.

21. The reclamation of salt land or land occasionally overflowed by salt water should be encouraged whenever there is a reasonable prospect of success, and the occupancy of such land may be granted by the Collector, subject to the confirmation of the Commissioner, on the following maximum terms, and with such modifications in particular cases as may be deemed fit:—

(1) no revenue to be charged for the first ten years;

(2) revenue at the rate of four annas per acre to be levied for the next twenty years on the whole area granted, whether reclaimed or not;

(3) at the end of thirty years the land to be assessed to the land revenue and to be continued under the rules then in force for land to which a survey settlement has been extended;

(4) any portion of the land appropriated for public roads to be exempt from revenue;

(5) if half the area is not reclaimed at the end of five years, and the whole at the end of ten years, or if the reclamation is not carried on with due diligence within one year, the grant

to be cancelled, but may be re-granted at the discretion of the Collector.

Occupancy of melon-beds.

22. The occupancy of land in the beds of rivers used for growing melons shall be sold annually by auction to the highest bidder for the term of one year or such further period as the Collector thinks fit, the bidders being informed that under Rule 53 such land will not be held liable for land revenue.

Occupancy of building-sites.

23. The occupancy of building-sites shall ordinarily be sold by auction to the highest bidder whenever the Collector shall be of opinion that there is a demand for such sites; but the Collector may, in his discretion, dispose of the occupancies of such sites by private arrangement, either upon payment of a price fixed by him, or without charge, as he shall deem fit.

Auction-sales of occupancies of building-sites where to be held and by whom to be confirmed.

24. Auctions held under the last preceding Rule shall ordinarily be conducted in the town or village in which the land of which the occupancy is to be disposed of is situated, and the power of confirming the sales shall ordinarily be delegated by the Collector, under section 12 of the Land Revenue Code, to the Mámlatdár or Mahálkari, but on these points the Collector may in special cases give such directions as he shall deem fit.

Periods for which and conditions on which occupancies of building-sites are to be disposed of.

25. Occupancies of building-sites shall ordinarily be disposed of for ninety-nine years, but subject to an annual ground-rent, the amount of which should be regulated by the value of the site, provided that—

(1) when, as in the case of building-sites at hill-stations, Government have sanctioned special rules, such rules shall be followed;

(2) the occupancy of land near a railway-station or in any situation where it is likely to become valuable or to be required for any public purpose, shall not be disposed of for long periods; and the occupancy of land near a railway-station shall not be disposed of without the previous sanction of Government, nor while the line is under construction without first consulting the railway authorities;

Rules under Sec. 214, Land Revenue Code—(*contd.*)

(3) the occupancy of land of the nature described in the last clause or of land in towns and other places of considerable size or of increasing importance shall be disposed of subject to such conditions as to the style and size of the buildings to be erected thereupon as Government shall in any case direct.

In certain cases lands must be marked out into lots and maps prepared.

26. When the occupancy of land, such as is described in clauses (2) and (3) of the last preceding Rule is to be disposed of, the land should in the first instance be marked out in convenient lots and mapped in such a manner that persons desirous of becoming occupants may clearly know what plots are available.

Due provision should be made in the plans for roads and approaches and access of air and light, and careful regard should be had to sanitary requirements.

Substitution of a new village-site for an old one.

27. Whenever a new village-site is established in lieu of a former one, which it is determined for any reason to abandon, the new site shall be carefully marked out and mapped in the manner prescribed in the last preceding section, and an agreement shall be taken, in the form of Appendix C. (Appendix E-C. to this work), from each registered occupant previous to his being permitted, under section 60 of the Land Revenue Code, to enter upon occupation of any lot.

Establishment of entirely new village-sites.

When an entirely new village-site is established, or an addition is made to an existing site, the same provisions shall be observed for demarcating such new or additional site, but the disposal of the lots therein will be made under the rules ordinarily applicable to the disposal of building-sites.

Proprietary right in building-sites not to be parted with.

28. In every case of the disposal of a building-site the occupancy only and not full proprietary right in the soil is to be granted.

Disposal of occupancy of land to which foregoing Rules are inapplicable.

29. The occupancy of land to which none of the foregoing Rules is applicable, and concerning which no special orders have been passed by Government, shall be disposed of in such manner,

for such period, and subject to such special conditions, if any, as the Collector, subject to the control of the Commissioner, shall deem fit.

(c) *General Rules applicable to all Occupancies.*

Upset-price to be placed on all occupancies sold by auction.

30. Whenever an occupancy is sold by public auction, an upset-price shall, if the Collector thinks fit, be placed thereon in order to guard the revenue against loss and to prevent applications being made for such occupancies when they are not really wanted.

When leases are to be granted.

31. Whenever the occupancy of land is granted on special terms whether as to the amount of assessment or as to the conditions of the tenure, a written lease shall be executed by the Collector clearly setting forth the terms of the grant.

Every such lease shall be in a form sanctioned by Government and, if no suitable form has been already so sanctioned, reference shall be made and a sanctioned form obtained before the lease is executed.

A duplicate shall be kept of every lease executed under this Rule.

Agreement to be executed by the intending occupant, when no lease is granted.

32. In every case in which a lease is not executed under the last preceding Rule, an agreement, in the form of Appendix D., (Appendix E-D. to this work) shall be taken from the person who is to become the registered occupant, and every such agreement shall be endorsed by two respectable witnesses and by the patel and village accountant of the village in which the land to which it relates is situate, to the effect prescribed below the said form; and the Mámlatdár or Mahálkari who takes the said agreements will be held responsible for exercising due care in ascertaining the identity of the persons signing the same, and their fitness to be accepted as occupants responsible for the payment of land revenue, notwithstanding that the agreements have been duly endorsed as hereinbefore required: Provided always that no such agreement shall be necessary when an agreement, in the form of Appendix C., (Appendix E-C. of this work) is taken under Rule 27.

Rules under Sec. 214, Land Revenue Code—(*contd.*)

All agreements taken under this Rule or under Rule 27 shall be kept in separate files in the records of the Mámlatdár or Mahálkari.*

Village accountants to prepare agreements under Rules 27 and 32 without charge, when so desired.

33. It shall be the duty of every village accountant, if so desired by any occupant in his village or by any person about to become an occupant of land in his village, to prepare any agreement that may be necessary under either Rule 27 or Rule 32 without fee or charge of any kind.

A village accountant who prepares any such agreement shall affix his signature beneath the words "written by" on the lower left-hand corner of such agreement.

Form of written permission to occupy under section 60.

34. The permission in writing to be given by a Mámlatdár or Mahálkari under section 60 of the Land Revenue Code to enable an intending occupant to enter upon occupation shall be in the form of Appendix E. (Appendix E-E. to this work.)

No such permission shall be given untill either a lease or an agreement has been duly executed and delivered under either Rule 31 or Rule 32 or under Rule 27, as the case may be.

(4) *Disposal of minor rights.*

Sale of produce of Government trees.

35. The produce of trees belonging to Government may be sold by auction annually.

Grazing and other similar produce to be ordinarily disposed of by sale for periods of one year.

36. The grazing or other produce of all unoccupied land vesting in Government, whether a survey settlement has been extended to such land or not, and whether the same be assessed or not, and of all land especially reserved for grass or for grazing (except land assigned to villages for free pasturage) may be sold by public auction year by year, either field by field or in tracts, and at such time as the Collector shall determine: Provided that the purchaser's rights over such land shall entirely cease on the

* As to alienated villages, *see* note to Part XIII. of these Rules.

dates respectively fixed for the several districts and provinces in the following table, unless, under special circumstances, the Collector shall deem it necessary to extend the time so fixed for any period not exceeding one month :—

Collectorate.	Waste assessed Dry-crop Land.	Waste assessed Rice Land.	Reserved Kurans and unassessed Waste.
Kaládgi	31st March ...	31st March ...	1st May.
Sátára	Do. ...	Do. ...	Do.
Belgaum	Do. ...	1st December.	Do.
Dhárwár	Do. ...	Do. ...	Do.
Kánara	Do. ...	1st October ...	Do.
Other Deccan Collectorates	Do. ...	31st March ...	Do.
Konkan Collectorates ...	Do. ...	Do. ...	31st December for cutting, and up to the monsoon for grazing.
Gujarát Collectorates ...	Do. ...	Do. ...	1st May.

37. The Commissioner may, if he thinks fit, sanction the disposal of the grazing or other produce of any land, specified in the last preceding Rule, otherwise than by sale in public auction and for any term not exceeding five years.

Commissioner may sanction disposal of grazing, &c., in any other manner.

38. The Collector may, at his discretion, sell by public auction or otherwise dispose of the right to remove earth, stone, kankar, sand, muram or any other material which is the property of Government for such periods, in such quantities, and on such terms as he thinks fit : Provided that such sale or other disposal be made subject to the privileges conceded by the two next following Rules.

Disposal of earth, stone, &c., by the Collector.

The rate charged by the Collector under this Rule, when the right in question is not put up for sale by public auction, may be either a lump sum, or so much per cubic foot of excavation, or, in the case of a Railway Company requiring land for excavating ballast, so much per mile of the railway-line for which ballast is obtained, or otherwise as the Collector thinks fit.

Rules under Sec. 214, Land Revenue Code—(*contd.*)

Villagers may remove earth, stone, &c., for their own use without fee with the permission of the Police Patel.

39. Any person may, within the limits of the village in which he resides, remove earth, stone, kankar, sand, muram or other material from the bed of the sea or from the beds of creeks, rivers and nálas, or from any unassessed waste land not assigned for special purposes, for his own *boná fide* domestic or agricultural purposes, without payment of fee, on obtaining the written permission of the Police Patel.

Potters and brick and tile-makers shall be entitled to the same privilege for the *boná fide* purposes of their trade as well as for domestic and agricultural purposes; but they must first obtain sanction of the Mámlatdár in all cases where an extensive trade is carried on, and where excavation of the soil is likely to destroy valuable buildings or land required for public purposes.

If the Police Patel shall refuse permission when the same is applied for under this Rule, an appeal shall lie to the Mámlatdár. But, in such cases as he shall think fit, the Collector may prohibit the Mámlatdár, or the Police Patel, from giving permission without obtaining his previous sanction.

Removal of earth, &c., from village tanks.

40. Any person may, with the sanction of the Police Patel, take free of all charge from village tanks as much earth, stone, kankar, sand, muram or other material as he requires, provided that no stones shall be removed that may have fallen in from the banks of built tanks, and that no excavation shall be made within ten cubits of the foot of the embankment of any such tank.

Collector may permit removal of earth, stone, &c., without charge for works of public utility.

41. The Local Funds, Public Works, and other public Departments and Municipalities may, with the permission of the Collector, and subject to his supervision, remove earth, stone, kankar, sand, muram and any other material from the bed of the sea or from the beds of rivers, creeks, nálas or public tanks, or from any unassessed land, or any unoccupied assessed land not assigned for special purposes, for works of public utility without payment, whether such works be constructed departmentally or by contract.

(5) *Miscellaneous.*

Sales under these Rules how to be conducted.

42. Every sale by auction, under these Rules, of land, or of any right in or over the same, or appertaining thereto, shall be conducted, so far as may be, in accordance with sections 165 to 168, both inclusive, and 170 to 180, both inclusive, of the Land Revenue Code.

IV.—Assignment of Land for Special Purposes. [Section 38.]

Cattle-stands and dhobis' and potters' grounds.

43. Burial and burning grounds, spots near villages on which the village cattle stand, and lands for the use of village dhobis and potters should be assigned for these purposes respectively, according to the reasonable requirements of the villagers without charge.*

V.—Alluvion and Diluvion. [Sections 47 and 214 (*i*).]

Holders of land with shifting boundaries may enjoy up to such boundaries.

44. When a holding is bounded on any side by the bank or shore of a river,† creek or nála, or of the sea,‡ the holder will be permitted, subject in the case of unalienated holdings to such

* The phrase "village cattle" does not include the cattle of any roving grazier who may choose to squat for a few months on the public ground of a village. (I. L. R. 2 Bom. 110.)

† Whatever may be the nature of the tenancy, the occupants of the land abutting on the stream, and not the Government, are entitled to the enjoyment and benefit of the water as it flows past. No doubt, all the occupants of land on the banks being equally entitled, each occupant or set of occupants is bound to use his right so as not materially to interfere with an equally beneficial enjoyment of it by the other occupants. An action will lie where the user by any of the occupants of the common right is unreasonable. But Government cannot arbitrarily curtail or interfere with, at any time during the occupancy, the enjoyment of the water by each occupant as it existed at the commencement of his occupancy and which must have constituted a most important consideration in fixing the amount of land assessment which each occupant agreed to pay. (Printed Judgments of 1882, p. 58.)

‡ The right of the public to fish in the sea, whether it and its subjacent soil be or be not vested in the Crown, is common, and is not the subject of property. This right in certain portions of the sea may be regulated by local custom. Members of the public exercising the common right to fish in the sea, are bound to exercise that right in a fair and reasonable manner, and not so as to impede others from doing the same; and conduct which prevents another from a fair exercise of his equal right, if special injury thereby results to him, is actionable. (I. L. R. 2 Bom. 19.)

Rules under Sec. 214, Land Revenue Code—(*contd.*)

orders as may be legally passed under Rule 46, to occupy and use the land up to such bank or shore, notwithstanding that its position may shift from time to time.

Changes in holdings from alluvion and diluvion to be ascertained and recorded.

45. It shall be the duty of the village officers, subject to the orders of the Mámlatdár or Mahálkari and of the Collector or of the Assistant or Deputy Collector in charge of the táluka, to ascertain from time to time and to record the changes caused by alluvion and diluvion in every holding subject to such changes.

The officer who does the *jamábandi* to give effect to provisions of sections 46 and 64.

46. The village officers shall report to the Mámlatdár when the area of any newly formed alluvial land or island, or of any abandoned river-bed, to which the provisions of section 46 or of section 64 of the Land Revenue Code apply, exceeds the limit prescribed in those sections, and the Mámlatdár shall deal with it under the orders of the Collector or Assistant Collector in the manner prescribed in the said sections respectively.

Land to which sections 46 and 64 do not apply, to be disposed of by the Collector.

Newly-formed alluvial lands and islands, and abandoned river-beds to which the provisions of the said sections do not apply, may be disposed of by the Collector under the rules and orders applicable to unoccupied land belonging to Government.

The officer who does the *jamábandi* to dispose of claims under section 47.

47. Claims to decrease of assessment on account of diluvion under section 47 of the Land Revenue Code shall be heard and disposed of by the officer who makes the annual *jamábandi* settlement.

In order to provide against undue loss of revenue, care must be taken, whenever such claims are allowed, to trace out and assess the corresponding accretions of alluvial land, if any, in the same or in some other village.

VI.—PURPOSES TO WHICH THE APPROPRIATION OF UNALIENATED LAND IS PROHIBITED. [Sections 48 and 214 (*c*) and (*i*).]

48. Land included as unarable in a survey number assessed for purposes of agriculture only may ordinarily be brought under cul-

tivation without extra charge by the occupant of such number, or by any one claiming under him, but such cultivation is prohibited in the following cases (viz.) :—

Land occupied by a road or tank, &c., in an occupant's holding, may not be cultivated.

(*a*) when the land is occupied by a road or by a tank used for irrigation or for drinking or domestic purposes ;

(*b*) when the land is used as a burial-ground ;

(*c*) when the land has been assigned for the use of the village potters, or other public purposes :

Provided that this prohibition shall not apply in the case of a tank, when such tank is used for irrigation only, and waters only land which is in the sole occupation of the occupant, or when the privilege of cultivating the dry bed of the tank has been specially conceded to the occupant.

49. No occupant of land assessed or held for purposes of agriculture only, and no person claiming under any such occupant, may make any use of the land so as, in the opinion of the Collector, thereby to destroy or materially injure the land for cultivation.

Occupant of an agricultural holding may not destroy or injure the land for cultivation.

But, provided this Rule be not infringed, the occupant and any person lawfully in possession of any such land may remove earth, stone, kankar, sand, muram or any other material of the soil thereof for his own *bonâ fide* domestic or agricultural purposes without previous permission and without payment of fee.

But earth, stone, &c., may be removed for the occupant's own use.

50. Compounds to bungalows and patches of open ground surrounding houses, not assessed for purposes of agriculture, may not, if the Collector shall on sanitary grounds think fit in any case so to direct, be appropriated to purposes of agriculture, but the grass shall be kept cut or grazed by cattle.

When compounds, &c., may not be used for agriculture.

51. No unalienated land within the site of any city, town, or village may be excavated, without the previous permission, in writing, of the Collector, for any purpose except the laying of foundations for buildings, the sinking of wells

Excavation of unalienated land within site of village, town, or city prohibited, except for certain purposes.

Rules under Sec. 214, Land Revenue Code—(*contd.*)

and the making of grain-pits. When permission is granted by the Collector to excavate any such land as aforesaid for any purposes other than those above mentioned, such excavation may not be made otherwise than in accordance with such terms as the Collector shall in each case think fit to prescribe.

Growth of prickly-pear on land prohibited.

52. No occupant of any land may suffer such land to be or to become overgrown with prickly-pear or rank grass so as to become dangerous to the health or safety of the neighbourhood.

VII.—Assessment of Land Revenue.

[Sections 52, 100 and 214 (*d*).]

(1) *Unsurveyed Lands.*

Melon-beds not to be assessed.

53. No assessment shall be placed on land in the beds of rivers used for growing melons. The land revenue chargeable on such land shall be deemed to be included in the price of the occupancy thereof obtained in auction under Rule 22.

(2) *Surveyed Lands.*

Assessment of compounds, &c.

54. Compounds surrounding bungalows and patches of open ground surrounding houses up to such limit of area as Government may from time to time fix for each district, shall be subject, as regards their assessment to the land revenue, to the same rules as are applicable to the land on which the bungalows or houses stand.

Survey Rules.

55. The following Rules, unless otherwise directed by Government, shall be observed in the conduct of revenue surveys of lands used, or which may be used, for the purposes of agriculture.

(1) Every separate occupancy recognised in the village accounts shall be separately measured, classed and assessed and defined by boundary-marks, and shall be comprised in a survey number or in a subordinate survey number.

By "subordinate survey number" is meant a portion of survey number bearing a subordinate number and separately demarcated and assessed.

(2) Subject to the provisions of the last preceding Rule the area to be included in the survey number shall be determined under

general or special orders to be issued in this behalf by the Survey Commissioner.

(3) All measurements shall be recorded in a book to be kept in such form as shall be prescribed by the Survey Commissioner for each survey. The said books when prepared shall be preserved as a record of the survey.

(4) The original measurements made by the subordinate survey officers employed for the purpose shall be tested by the officers in charge of measuring establishments in such manner and to such extent as the Survey Commissioner shall deem sufficient.

(5) Village maps shall be prepared under the orders of the Survey Commissioner showing each survey number. The positions of the boundary-marks of each survey number shall also be shown on the said maps.

(6) For the purposes of assessments all land shall be classed with respect to its productive qualities. The number of classes and their relative value reckoned in annas shall be fixed under the orders of the Survey Commissioner with reference to the circumstances of the different tracts of country to which the survey extends and to the nature of the cultivation.

(7) Every classer shall keep a field-book and record therein the particulars of his classification of each survey number and subordinate survey number and the reason which led him to place it in the particular class to which in his estimation it should be deemed to belong. Such field-books shall be preserved as permanent records of the survey.

(8) A test of the original classification made by the subordinate officers employed for this purpose shall be taken by the officers in charge of classing establishments, in such manner and to such extent as may be directed by the Survey Commissioner. The said test shall be an independent test, that is to say, it shall be made by the testing officer in entire ignorance of the original classer's proceedings or records until it has been completed and its results have been finally determined, when only the original classing valuation and the test valuation shall be compared and their separate results recorded.

(9) When rates of assessment have been sanctioned by Government, the assessment to be imposed on each survey number or

Rules under Sec. 214, Land Revenue Code—(*contd.*)

subordinate survey number shall be determined according to the relative classification value of the land comprised therein.*

(10) Matters of detail not provided for in the foregoing Survey Rules shall be determined in each survey in accordance with such general or special orders as the Survey Commissioner, acting under the general control of Government, shall from time to time deem fit to issue.

(3) *General.*

Alteration of assessment when land assessed or held for agricultural purposes is appropriated to non-agricultural purposes.

(56) When unalienated land assessed or held for purposes of agriculture only is subsequently appropriated to any purpose unconnected with agriculture, the assessment upon the land actually so appropriated shall be altered in accordance with the provisions of paragraph two of section 48 of the Land Revenue Code and fixed at the following rates :—

If the village, town or city in which the land is situate is classed, under

Rule 66, in Class I ...	...	Rs. 10	per acre, or ten times the assessment for agricultural purposes, whichever be the greater.
,, ,, II ...	...	Rs. 5	or five times do.
,, ,, III ...	...	Rs. 2	or three times do.
,, ,, IV ...	...	Re. 1	or double the assessment.

If the village, town or city in which the land is situate is classed, under Rule 66, in Class V., no alteration in the assessment shall ordinarily be made.

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*1. A special report for inám villages in tálukas already settled may be dispensed with. The rates sanctioned for adjacent Government villages previously settled may be held applicable to inám villages coming under settlement at any time after the settlement of the mass of the táluka. This order may be deemed sufficient sanction within the meaning of sections 102 and 103 of the Land Revenue Code.—(*G. R.* 6386, *December* 6, 1880.)

2. Before the survey rates are introduced in an inámdár's village, an agreement should be taken from the inámdár that he will pay the village officers according to the scale in force in Government villages, in order to ensure the independence of, and payment of remuneration to, the village officers.—(*G. R.* 7322, *December* 3, 1881.)

VIII.—Register of Alienations.

[Section 53.]

57. The Register of Alienations to be kept under section 53 of the Land Revenue Code shall be in the form of Appendix F.

Form of register.

IX.—Disposal of forfeited Holdings.

[Sections 56 and 214 (*e*) and (*i*).]

58. Whenever it shall appear to the Collector that an arrear of land revenue cannot be readily recovered by any of the means provided in Chapter XI. of the Land Revenue Code other than the forfeiture of the holding in respect of which the arrear is due, he shall declare such holding to be forfeited to Government. But care should be taken that such declaration is not made except in cases of necessity.*

Holdings when to be declared forfeited.

Under special circumstances the forfeiture of holdings under this Rule may be postponed by the Collector for one or more years.

If the holding in respect of which the arrear is due consists of two or more survey numbers, or of two or more portions of land, or estates separately assessed, and the Collector shall be of opinion that the whole amount of such arrear could be realized by the sale of some one or more only of such numbers, portions or estates, he may, in his discretion, restrict the forfeiture to such one or more of the said numbers, portions or estates.

59. The Collector shall cause the land comprised in any forfeited alienated holding to be entered in the records as unoccupied unalienated land, and may

Forfeited alienated holdings how to be disposed of.

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*1. Whenever the land revenue is in arrear, Government is entitled to sell the land and realize its due, whoever is the defaulter. (*I. L. R. 5 Bom.* 74)

2. Section 86 of the Land Revenue Code, 1879, expressly provides that the recovery of dues from inferior holders shall be made under the same rules and in the same manner as prescribed in Chapter XI. for the realization of arrears due to the Government. An exception only is made in the case of section 137, in which the paramount right of Government to recover its land revenue over all other claims is recognized; † but every other rule in Chapter XI. is applicable. Accordingly, where section 153 provides that the Collector may declare the occupancy in respect of which an arrear of land revenue is due to be forfeited to the Government, so he may declare a holding with which he is dealing under section 86 to have reverted to the superior holder. (*G. R.* 3089, *May* 30, 1881.)

† And which obviously could not be made applicable to superior holders.

Rules under Sec. 214, Land Revenue Code—(*contd.*)

dispose of it forthwith, or at any subsequent time, in accordance with the rules and orders in force relating to land of that description: Provided that if the forfeited alienated holding was held for service, and the Collector is satisfied that the failure to pay the land revenue due thereupon arose solely from the inability of the watandár to meet the demand, he may deduct from the forfeited holding a portion of land of which the occupancy-price would be likely to equal the amount of the arrear recoverable, and deal with such portion in accordance with the rules and orders aforesaid, and restore the remainder of the forfeited holding to the watandár, or, with the previous permission of Government, may restore the entire forfeited holding to the watandár, and either remit the arrear of land revenue due, or make such arrangements for its being paid in the future as Government shall in each case sanction.

Forfeited occupancies how to be disposed of.

60. Forfeited occupancies shall be put up for sale for recovery of the arrear due except when the Collector thinks—

(*a*) that owing to the badness of the times, or to the want of demand for land of the description comprised in the occupancy, or to a combination of the neighbouring landholders, or for any other special cause, there will be no bidders at the sale, or that the highest amount bid will be considerably below the upset price of the occupancy; or,

(*b*) that the land comprised in the occupancy is likely to be required either immediately, or within a short time, for any such purpose as is described in section 38 of the Land Revenue Code.

In any of the above excepted cases the Collector shall either cause the land comprised in the forfeited occupancy to be entered in the records as unoccupied, and direct that it be dealt with under the rules and orders in force relating to land of that description, or take steps for having it at once lawfully assigned for any of the purposes aforesaid as he shall think fit.

Rules and orders applicable to sales and purchasers of forfeited occupancies.

61. Every sale of a forfeited occupancy, as such, shall be made subject to the same rules and orders as are applicable to the sale of unoccupied unalienated land, so far as the same are consistent

with the provisions of Chapter XI. of the Land Revenue Code and the provisions of Rules 31 to 33, both inclusive, shall apply to the case of every such sale.

Forfeited occupancy which is not sold how to be dealt with.

62. If at any auction a forfeited occupancy is not sold, the land comprised in such occupancy shall be disposed of in the manner provided in Rule 60.

Restoration of forfeited occupancies.

63. It shall be in the discretion of the Collector to restore any forfeited occupancy at any time on payment of the arrear in respect of which the forfeiture was incurred, together with all costs and charges lawfully due by the defaulter, or on security being given to his satisfaction for the payment of the said arrear, costs and charges within a reasonable period.

No forfeited alienated holding shall be restored without the previous sanction of Government.

Recovery of land revenue due on forfeited holdings which are not sold.

64. When a holding which has been forfeited for default in payment of the land revenue due thereupon is not sold, the arrear payable by the defaulter shall ordinarily be remitted without having recourse to further compulsory process against him. But it is not intended that the right of recovering arrears from defaulters by other means, notwithstanding that their holdings have been forfeited and disposed of without being sold, should be altogether relinquished; in special cases the Collector may, with the sanction of the Commissioner, enforce that right.

X.—Limit of Fines to be levied under Section 61.

Limit of fine under section 61 to be double what would be leviable in a similar case under section 66.

65. The limit of fine to be levied under section 61 of the Land Revenue Code, when land is unauthorizedly occupied and appropriated to any non-agricultural purpose, shall be double the amount of the fine that would be leviable under section 48 and section 66 of the Land Revenue Code, if the same land being in

Rules under Sec. 214, Land Revenue Code—(*contd.*)

the lawful occupation of the trespasser had been appropriated by him to the same purpose without the permission of the Collector.*

XI.—FINES LEVIABLE WHEN UNALIENATED LAND ORIGINALLY APPROPRIATED FOR PURPOSES OF AGRICULTURE IS OTHERWISE APPROPRIATED. [Sections 65 and 66.]

66. For the purpose of determining the amounts of the fines leviable under section 65 of the Land Revenue Code, the Commissioners shall divide the villages, towns and cities in their respective divisions into five classes. As soon as possible after the issue of these Rules, the Commissioners shall publish notifications in the *Bombay Government Gazette*, specifying by name what villages in each district are placed in the first four of the said five classes; the fifth class comprising "all other villages in the táluka," not entered in the first four classes, and which need not be specified by name. The Commissioners may by similar notifications from time to time alter the said classification.

Villages, towns and cities to be divided by the Commissioners into classes.

67. In villages, towns and cities included in the first four classes by the said notifications, the fines leviable under section 65

Rates of fines ordinarily to be imposed under section 65.

*1. Section 61 has no retrospective effect, *i.e.*, its provisions cannot be enforced in respect of any occupation of land which occurred previous to the passing of the Code. But an occupation which had its commencement authorizedly before the passing of the Code may have been continued unauthorizedly since the Code came into force. To such unauthorized occupation, so far as it has continued since the Code came into force, the provisions of paragraphs 2—5 of section 61 are applicable, and inasmuch as such occupation is still unauthorized, the Collector may also proceed against the person in occupation under paragraphs 6 and 7 of that section.—*G. R.* 3274, *June* 25, 1880.

2. If the land is the building-site only and the building was made prior to the passing of the Land Revenue Code, the unauthorized occupation of the ground was concluded before the Act came in force and cannot be dealt with retrospectively. The possession of the ground by the owner of the building became adverse to Government when the building was erected.

If, on the other hand, the land is used, say for cultivation, every fresh use of it constitutes a case of unauthorized occupation to be dealt with under the law at the time in force. In such a case if the occupier is evicted, any building he may have erected, whether prior to the passing of the Act or subsequently, will be forfeited unless removed by the owner.—*G. R.* 6067, *Oct.* 15, 1881.

of the Land Revenue Code shall ordinarily be at the following rates :—

Class I. Rs. 250 per acre
„ II. „ 150 „
„ III. „ 100 „
„ IV. „ 50 „

of the land actually appropriated to any purpose unconnected with agriculture, and at the same rate in proportion for fractions of an acre.

In villages, towns and cities included in Class V. by the said notifications no fine shall ordinarily be levied.

Notwithstanding anything hereinbefore contained, the Collector may, in his discretion, require the payment of a fine not exceeding the rate prescribed for Class I. in any village, town or city in any of the other classes in any special case.

In situations of importance enhanced rates may be prescribed by Government.

68. Notwithstanding anything contained in the last two preceding Rules the amount of fine imposable under section 65 of the Land Revenue Code in respect of of lands within certain limits to be from time to time defined by Government by notification in the *Bombay Government Gazette* in the neighbourhood of railway-stations, large towns, military cantonments, and wherever else Government may deem fit, shall be fixed by the Collector, in his discretion, at rates not exceeding Rs. 500 or Rs. 1,000 per acre, as may be directed by Government in the said notification.

Amount of fine to be levied under section 66.

69. The fine leviable under section 66 shall be fixed by the Collector at his discretion, but shall not exceed five times the amount imposable by him under section 65 of the Land Revenue Code. For the purposes of this Rule, villages, towns, or cities included in Class V. by the notifications issued under Rule 66 shall be deemed to have been included in Class IV.

Special cases will be separately dealt with by Government.

70. In such cases as Government deem exceptional or unusual the amount of the fine to be imposed by the Collector, whether under section 65 or 66 of the Land Revenue Code, will be specially fixed by Government at such rate as they deem fit, notwithstanding anything contained in the foregoing Rules.

Potters and brick and tile-makers exempted from last five Rules.

71. Nothing in rules 66 to 70, both inclusive, shall be deemed to apply to potters and brick and tile-makers, who employ any material of the soil of the land in

Rules under Sec. 214, Land Revenue Code—(*contd.*)

their occupancy for the purposes of their trade, or who erect huts or other buildings on their land for the more convenient pursuit of their trade. In the case of such persons no fine shall be levied under section 65 or 66 of the Land Revenue Code.*

Rules 66 to 70 not to apply to Kánara and Ratnágiri for the present.

72. Nothing in Rules 66 to 70, both inclusive, shall apply until further orders, to the districts of Kánara and Ratnágiri.

XII.—Appropriation of Lands for prohibited purposes or without permission. [Sections 48, 66 and 214 (*i*).]

Procedure to be adopted for summary eviction of occupant.

73. When the occupant or any tenant or other person holding under or through him shall appropriate land in his occupation to any purpose prohibited by Rule 48, or unconnected with agriculture, without the permission of the Collector being first obtained, he shall be deemed to have committed a breach of the conditions of his occupancy; and if after reasonable notice he shall fail to restore the land to its original condition, he shall be deemed to have forfeited his right to occupancy of the land, and the Collector may proceed to evict him summarily in the manner provided in section 202 of the Land Revenue Code.

The Collector may remove or cause to be removed any property, moveable, or immoveable, belonging to the occupant, standing or existing in or upon the land, and the cost of removal shall be defrayed by the occupant himself or in default by sale of the said property.

XIII.—Relinquishment of Occupancies.†
[Sections 74 and 214 (*i*).]

Form of notice of relinquishment.

74. The written notice of relinquishment of an occupancy required by section 74 of the Land Revenue Code to be given

* If a brick-maker unauthorizedly occupies land set apart for a special purpose and covers it with brick kilns, the fine to be levied under Rule 65 must be estimated at double the amount which could have been levied for similar appropriation of soil without permission for a non-agricultural purpose in an authorized occupancy, but for the special exemption in rule 71.—*G. R. No.* 1672, *Mar.* 11, 1882.

† As regards rájinámas and kabuláyats in alienated villages it is necessary to note that they are given in one of the three following ways:—

(1) Absolute relinquishment (section 74 of the Land Revenue Code).

to the Mámlatdár or Mahálkari, shall be in one or other of the forms in Appendix G.

Form of agreement to be entered into by the transferee, if any.

75. The written agreement to be entered into by the persons or by the principal of the persons, if any, in whose favour an occupancy is relinquished, shall be in the form of Appendix D.

Endorsement as to identity required below notices and agreements.

76. Every notice and every agreement given under the last two Rules shall be endorsed by two respectable witnesses to the effect prescribed below each of the said forms, and the Mámlatdár or Mahálkari who receives any such notice or agreement will be held responsible for exercising due care in ascertaining the identity of the person who has signed the same, notwithstanding that such notice or agreement has been duly endorsed as hereinbefore required.

Notices and agreements to be preserved.

77. All notices and all agreements received under Rule 74 or Rule 75 shall be kept in separate files in the records of the Mámlatdár or Mahálkari.

Village accountants to prepare notices and agreements without charge when so desired.

78. It shall be the duty of every village accountant if so desired by any occupant in his village or by any person in whose favour land is about to be relinquished by any occupant in his village, to prepare any notice or any agreement that may be necessary under Rule 74 or Rule 75, without fee or charge of any kind.

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(2) Relinquishment in favour of another person and the agreement executed by that person (section 74 of the Land Revenue Code).

(3) Agreement executed by a person taking up new land (Rule 32 of these Rules).

As regards (1) and (2)—

(*a*) In *unsurveyed* alienated villages inámdárs should continue to exercise the powers as they have hitherto been doing, section 74 not being applicable to such villages.

(*b*) In *surveyed* alienated villages, the inámdárs should, as far as possible, under section 88, be invested where necessary with the powers contemplated by section 74.

As regards (3)—

Section 60 does not apply to alienated lands, and the power of the inámdár in respect of such agreement is unrestricted whether in *surveyed* or *unsurveyed* villages.—(*G. R.* 959, *February* 10, 1882.)

Rules under Sec. 214, Land Revenue Code—(*contd.*)

A village accountant who prepares any such notice or agreement, shall affix his signature beneath the words "written by" on the lower left-hand corner thereof.

XV.—Recovery of Land Revenue.

[Sections 146 and 214 (*f*).]

82. All payments of land revenue shall be made to the officers of the village in which such revenue is due: Provided that,* with the sanction of the Collector, such payments may in special cases be made into the Huzúr or Táluka Treasuries.

Land revenue where and to whom to be paid.

83. In the Ratnágiri and Kánara Districts and in the khoti villages of the Kolába District, land revenue payable in respect of lands assessed for purposes of agriculture only shall, until further orders, continue to be paid in such instalments and on such dates as are now usual in those districts and villages respectively.

Agriculturists' instalments in Ratnágiri, Kánara and the khoti villages of Kolába.

84. In all districts except Ratnágiri and Kánara and in all the villages of the Kolába District, except the khoti villages, the land revenue payable in respect of lands assessed for purposes of agriculture only shall be paid in two equal or nearly equal instalments, on the following dates namely):—

Agriculturists' instalments in other districts.

(*a*) in the Thána and Kolába Districts (excepting the khoti villages of Kolába), the 1st January and the 16th February;

(*b*) in other districts—

in villages placed under Rule 85 in Class I., the 10th December and the 10th January;

in villages placed under the said Rule in Class II., the 10th January and the 10th March;

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* Although the proviso to No. 82 of the Rules under Section 214 of the Land Revenue Code contemplates payments being made within the district to which they appertain, the principle applies to payments in other districts, and the proviso should be so read.—*G. R. No.* 4602, *July* 14, 1882.

in villages placed under the said Rule in Class III., the 10th February and the 10th April:

Provided that—

(1) in districts, or parts of districts where the above dates may be found to be unsuitable, the Collectors may, with the sanction of the Commissioner to whom they are respectively subordinate, fix such other dates as they may deem expedient according to the circumstances of the season and of the villages comprised in them and the character of the crops generally sown;

(2) when the total amount of assessment is Rs. 4 or under, it shall, if the Collector shall so order, be payable in a lump sum at the date of the first instalment;

(3) If the person from whom the year's revenue is due so wishes, he may in any case pay the whole amount at once instead of by instalments.

Method of classifications under clause (*b*) of the last Rule.

85. For the purposes of clause (*b*) of the last preceding Rule the Collectors of the districts to which that clause applies, shall, with the sanction of the Commissioner to whom they are respectively subordinate, classify the villages in the said districts into three classes:

Class I. shall include *kharif* villages in ghát districts and elsewhere where it is necessary that the revenue be secured specially early.

Class II. shall include *kharif* villages in Gujarát and elsewhere where no such special provision is necessary.

Class III. shall include *rabi* villages generally.

Instalments of land revenue to which the last three Rules are inapplicable.

86. Land revenue, to which the provisions of the last three Rules are inapplicable, shall ordinarily be paid in one instalment on such date as the Collector shall think fit in each case to prescribe; but in special cases the Collector may, in his discretion, allow the payment to be made in two or more instalments on dates which shall be fixed by him.

Form of notice of demand.

87. The notice of demand to be issued under section 152 of the Land Revenue Code shall be in the form of Appendix H.

Rules under Sec. 214, Land Revenue Code—(*contd.*)

Village officers to be held responsible for avoiding frequent issues of such notices.

The village officers shall be held responsible by the Collector for warning land-holders verbally from time to time of the dates on which their instalments are due and for using their personal influence in securing prompt payment without resort to notices of demand or other compulsory process, and exemplary punishment should be awarded to any village officer who is remiss in the performance of this duty.

Village officers to report names of land-holders against whom precautionary measures will be necessary.

88. The village officers shall report to the Mámlatdárs or Mahálkaris to whom they are respectively subordinate the names of the land-holders who, they have reason to believe, will not punctually pay their instalments, in order that the precautionary measures authorized by sections 140 to 145 of the Land Revenue Code may, when necessary, be adopted in due time.*

XVI.—Administration of Survey Settlements.

[Section 214 (*g*).]

(1) *Notification of Survey Settlement.*

Notifications of settlement and of period of guarantee now to be made.

89. When a survey settlement shall have received the sanction of Government under section 102 of the Land Revenue Code, a notification shall be published in the district or portion of a district to which the settlement extends, in the form of Appendix J., and the period for which the assessments have been fixed shall be notified in the *Bombay Government Gazette*.

When the settlement is introduced into a portion of a táluka already partially settled, the guarantee will be restricted to the unexpired portion of the period for which the assessments in the first settled portion of the táluka were fixed.

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* Distraints should be made by táluka kárkúns, kulkarnis, talátis and patels, provided that they should be executed only by persons able to read and write. In special cases the Collectors and their Assistants may direct the warrant to any person considered competent to execute it.—*G. R.* 7858, *December* 3, 1881.

Distraints under Section 154 of the Revenue Code may be made in Sind by any tapédár or munshi provided that he can read and write.—*G. R. No.* 3396, *June* 13, 1881.

Period of guarantee in villages settled before 9th March 1858.

90. In isolated villages to which a survey settlement was extended before the 9th March 1858, the settlement shall be understood to have been fixed for a period of thirty years, unless there is specific evidence that a guarantee for a shorter period was given at the time.

(2) *Trees.*

General reservations.

91. The extent to which the right of Government to trees is generally conceded under paragraph two of section 40 of the Land Revenue Code will be specified in the notification issued under Rule 89. The said general concession will ordinarily extend to all trees, except the following (namely) :—

(1) All road-side trees planted by or under the orders of Government ;*

(2) Teak, blackwood, and sandalwood ;

(3) Trees, the produce of which has hitherto been disposed of by Government.

Special reservations.

Trees in groves, trees round temples or places of encampment declared to be such by the Collector, and trees other than teak, blackwood or sandalwood which for any reason are of special value or utility, will be specially reserved at the settlement, and entries to that effect made in the settlement records.

The right to trees of any of the above classes which have already been specially assigned to the occupant or purchased by him, or to trees standing in public places, will of course not be affected by this rule or by the notification isued under Rule 89.†

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* The propriety of laying down a general law concerning road-side trees planted by landholders in their own land was much discussed by the Select Committee on the Revenue Code Bill. That Bill, as introduced, contained a specific provision on the subject (section 107, clause *c*), but it was much opposed, and it has been omitted from section 42 of the Bill as read a third time and passed on the 15th April 1879.

The only way to prevent such road-side trees being cut down is to apply the provisions of Act X. of 1870 for the acquisition for public purposes either of the trees, or of both the trees and the land on which they stand. (*G. R.* 3495, *July* 3, 1879.)

† 1. If trees on the banks of rivers and nálas grow in land included in an occupied survey number, they belong to the occupant. If they grow in the dry beds of streams which are not included within the boundaries of

Rules under Sec. 214, Land Revenue Code—(*contd.*)

92. Notwithstanding anything contained in the last preceding Rule, Government will specially reserve their rights to all trees, or to trees of other kinds than those therein enumerated, whenever it may be deemed expedient so to do.

Government may reserve trees not specified in the last Rule.

93. Of the trees to which the rights of Government are reserved, such numbers or kinds as Government may from time to time direct will be at the disposal of the Forest Department. Lists shall be kept of all occupied numbers, over the trees in which the Forest Department has any control or lien; the clearing of these numbers by the Forest Department shall be arranged in concert with the Collector, and every number when cleared shall be recorded as exempt from all interference in the future on the part of the Forest Department.

Government trees may be placed at disposal of Forest Department.

All reserved trees not placed at the disposal of the Forest Department shall be in charge of the Collector who may dispose of the same, or of the produce thereof, in such manner as he may from time to time deem fit.

94. In tálukas in which the demarcation of forests has been completed, when the right of occupancy of any unoccupied number containing jungle or valuable trees which have not been included in any forest reserve is granted to any person, the Collector may, if he thinks it better to grant the land for cultivation than to keep it for jungle, offer the jungle or such of the trees as he may see fit to the occupant at a valuation to be made by the Collector. If the occupant agrees to

In tálukas in which forest demarcation is completed, occupancy of numbers may be granted by Collector with offer of jungle and trees therein.

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such a number, they are to be treated as Government property, unless and until the occupant can establish his claim to them.

In cases where the boundaries of a field are not laid down on the banks of a stream, the area of the field as recorded in the survey registers should be taken as the guide in determining how far the right of the occupant extends. The occupant should be allowed the benefit of the trees on the area recorded, all beyond it being held to be the property of Government, subject to the provisions of the Land Revenue Code regarding alluvion. (*G. R.* 649, *January* 30, 1882.)

2. *See* also Additional Order No. 2 of Part IV., Forests, of this compilation.

purchase the same, the value shall be recovered from him by the Collector and credited to the Forest Department.

95. In tálukas in which the demarcation of forest reserves has not been completed, the Collector may, if he thinks fit, consult the Conservator of Forests before the occupancy of any land containing jungle or valuable trees is granted; and if the occupancy of any such land is granted to any person, the provisions of the preceding Rule shall apply: Provided that specified trees of a valuable kind shall not be cut down, and that in no case shall the occupancy be granted if the land is likely to be required for forests.

In tálukas in which forest demarcation is not completed, occupancy of numbers containing jungle or valuable trees to be given on certain conditions.

96. Whenever the occupancy of a survey number is disposed of at any time after the first introduction of a survey settlement, trees of the kind specified in clause (3) of Rule 91 shall be excluded from reservation, and shall be disposed of along with the occupancy under the provision of paragraph two of section 62 of the Land Revenue Code.

What trees should be disposed of along with an occupancy.

97. Whenever the right to unreserved trees in any survey number is at the disposal of Government simultaneously with the occupancy of such number, all such trees shall invariably be disposed of to the same person who acquires the occupancy and not to any other person.

The land and the trees thereupon should vest in the same person.

98. When the right of Government to any trees in a survey number has been once disposed of to the occupant, or when reserved trees have been once cut and removed, whether at or before or at any time after the grant of the occupancy, Government will have no further claim to trees of the same descriptions which may afterwards grow in the number, or which may spring up from the old roots or stumps during the occupancy of the said occupant.

When once trees have been cut or disposed of Government to have no right to after-growth.

(3) *Entry of Co-occupants' Names.*

99. On written application being made for this purpose to the Collector or, whilst survey operations are proceeding, to a survey

Co-occupants' names and shares may be recorded.

Rules under Sec. 214, Land Revenue Code—*(contd.)*

officer, the names of the co-occupants of the registered occupant of any survey number and the share in fractional parts of a rupee of each such co-occupant in the occupancy may be entered in the records along with the name and share of the registered occupant of the number: Provided that no such entry shall—

(1) affect the liability of the occupants to Government, or amongst themselves, for the land revenue of the number, or

(2) confer a right to a sub-division of the number below the minimum area fixed under the provisions of section 98 of the Land Revenue Code.

(4) *Inspection, Maintenance, and Repair of Boundary-marks.*

Details of boundary-marks to be furnished by the Survey Department to the Collector.

100. On the introduction of a survey settlement into a district the Superintendent of Survey shall furnish the Collector with a map and statements showing the position, size and description of the boundary-marks erected or prescribed by or under the orders of the Survey Department, with a view to his taking measures for their maintenance and repair under section 124 of the Land Revenue Code.

Digging near an earthen boundary-mark prohibited.

101. The digging of earth close around an earthen boundary-mark for the purpose of repairing it is prohibited. A space of two cubits in breadth all round each such mark is to be left untouched, so as to prevent injury to the mark from water lodging in the cavities from which earth is taken for the repairs.

Boundary-marks to be usually inspected by village officers.

102. Village officers shall examine all the boundary-marks in their respective villages once a year in November or December, and the village accountant shall record in village form No. 3 (Hope's Forms) the condition in which the boundary-marks are found.

Details of all marks found to be out of repair shall be entered in village form No. 4 (Hope's Forms) by the village accountant, and after the lapse of a sufficient time to allow of the repairs to the marks being completed, a second inspection shall be made of every field entered in this register.

Issue of notification by Collector under section 122.

103. Prior to the second inspection, the Collector shall issue a notification under section 122 of the Land Revenue Code requiring landholders to repair their boundary-marks within a period of ten days. The provisions of paragraph two of the said section shall be rigidly enforced in the case of any repairs remaining unexecuted at the time of the second inspection.

Test-inspection by Mámlatdár's kárkun.

104. A further test-inspection of boundary-marks shall be made annually in each village by a Mámlatdár's kárkún. The inspection shall be made in the presence of the village officers and of such of the landholders as may attend. The results of these inspections shall be recorded in the village form No. 3, in the column provided for the purpose, and in column 15 of village form No. 4 (Hope's Forms).

For the first three years after the first introduction of a survey settlement this test-inspection shall extend to all the boundary-marks of each village. After the first three years the following Rules shall be observed:—

(1) For the purpose of táluka inspection of boundary-marks, the number of fields in each village shall be divided into four equal sections, and the fields comprised in one section shall be inspected by the General Duty Kárkún in each successive year. Thus the whole village will be completely supervised in a period of four years.

(2) The division of the boundary-marks of a village into sections as directed in the preceding Rule shall be made once for all by the Mámlatdár personally with the sanction of the Assistant Collector, who should be supplied with the division lists to take the necessary tests of the work performed by the Táluka Officers.

(3) Each General Duty Kárkún shall be duly supplied with lists specifying the fields of each village in his charge which he is required to inspect in a particular year.

(4) The inspections by General Duty Kárkúns must be careful and thorough, and the results of their inspections should be noted in village form No. 3 (Hope's Forms) against each field as indicated in the form.

Rules under Sec. 214, Land Revenue Code—(*contd.*)

(5) The General Duty Kárkún should, when the required inspection in a village is over, sign a certificate at foot of village form No. 3 (Hope's Forms) to the following effect:—

"I hereby certify I have personally examined the boundary-marks of the fields noted by me as examined against each field."

105. When the necessary repairs have all been completed, the Mámlatdár or Mahálkari shall prepare and forward to the Collector, or to the Assistant or Deputy Collector in charge of the táluka, by a date to be specially fixed by the Collector of each district, a general abstract of the Inspection Registers.

General abstract of Inspection Registers.

106. Mámlatdárs and Mahálkaris and Assistant and Deputy Collectors in charge of tálukas will personally examine the boundary-marks of some of the numbers of several villages in every táluka as soon as possible after the completion of the second inspection required by Rule 102. In the case of tálukas which are in the immediate charge of the Collector, that officer shall mark off several numbers in the village registers for examination by the Daftardár or other high officer of his establishment.

Examination of boundary-marks by superior officers.

The results of inspections made under this Rule shall be recorded in the same way as in the case of inspections made under Rule 104.

107. The Commissioners shall during their tours take measures to prevent the inspection and examination required by the foregoing Rules becoming a mere form.

Duty of Commissioners.

XVII.—Appeals [Section 214 (*h*).]

108. Every appeal shall be made in the form of a petition addressed to the authority to whom an appeal lies, and shall be drawn up in concise, intelligible and respectful language, and bear the signature or mark of the appellant or of his duly authorized agent.

Form and contents.

The petition should give the following particulars:—

the name, father's name, occupation and place of residence or address of the appellant;

the name and address of the writer of the petition;

and, if possible, the date of the order or decision appealed against, and the name and designation of the officer who passed it.

The petition should also contain a brief and unexaggerated statement of the facts on which the appellant relies in support of his appeal; and the grounds of the appellant's objection to the order or decision appealed against.

Presentation.

109. Appeals may either be presented to the authority to whom an appeal lies in person, or be forwarded to him by post.

When an appeal is sent by post the postage on the cover containing it must invariably be fully prepaid.

Rejection of appeals without inquiry into their merits.

110. Inattention in any material respect to the requirements of either of the last two preceding Rules will render an appeal liable to be rejected without inquiry into its merits.

XVIII.—Penalties. [Section 215.]

Breaches of the Rules how punishable.

111. Breaches of the general Rules hereunder mentioned shall be punishable on conviction before a Magistrate as follows:—

Clause 1.—(*a*) Whoever without due authority shall take, or attempt to take, any produce of any tree belonging to Government;

(*b*) whoever without due authority shall cut down or remove, or attempt to cut down or remove, any jungle or trees belonging to Government or the right to which has not been conceded by Government;

(*c*) whoever without due authority shall remove, or attempt to remove, the grass or any other produce of land belonging to Government;

(*d*) whoever without due authority shall dig or remove, or attempt to dig or remove, any earth, stone, kankar, sand or muram, or any other material from land belonging to Government;

Rules under Sec. 214, Land Revenue Code—*(contd.)*

shall be punished with imprisonment of either description which may extend to one month, or with fine which may extend to five hundred rupees.

Clause 2.—(*a*) Whoever shall unlawfully cultivate land of which the cultivation has been prohibited under Rule 48;

(*b*) whoever shall unlawfully destroy or materially injure for cultivation land held for purposes of agriculture only;

(*c*) whoever shall appropriate for purposes of agriculture compounds to bungalows or patches of open ground surrounding houses after such cultivation has been prohibited by the Collector on sanitary grounds;

(*d*) whoever shall, except for the purpose of laying the foundations of buildings, sinking of wells, or making grain-pits, within the site of any village, town or city, excavate, without the previous permission in writing of the Collector, or, when such permission has been granted, shall excavate contrary to any terms prescribed by the Collector;

(*e*) whoever shall suffer his land to be or to become overgrown with prickly-pear or rank grass so as to be dangerous to the health or safety of the neighbourhood;

shall be punished with fine which may extend to five hundred rupees.

Clause 3.—(*a*) Whoever shall dig earth within a space of two cubits of any earthen boundary;

(*b*) whoever shall use land near villages which has been assigned for any of the purposes mentioned in Rule 43 for any other purpose, or shall use for any of such purposes land near villages which has not been so assigned;

shall be punished with a fine which may extend to ten rupees.

Clause 4.—Whoever, being a village officer,

(*a*) shall take or levy any fee for preparing any document or copy or extract of any document which he is bound by any Rule or Order to prepare without charge;

(*b*) or who shall charge any fee for granting any permission which he is authorized by these Rules to grant but for which no fee can lawfully be charged;

shall be punished with the punishment provided in clause 1 of this Rule.

Clause 5.—Whoever, being a village officer,

(*a*) shall refuse or neglect to prepare any document or copy or extract of any document, or to sign or certify the same, in the manner prescribed by any of the Rules;

(*b*) or shall neglect to make any report or to perform any duty which he is required by any of these Rules to make or to perform;

(*c*) or shall neglect to inspect the boundary-marks in his village in the manner and at the time required by these rules;

shall be punished with the punishment provided in clause 2 of this Rule.

Nothing in this Rule shall prevent any person from being prosecuted under any enactment for any offence punishable under these Rules, or from being liable under any enactment to any other or higher penalty than is provided for such offence by this Rule: Provided that no person shall be punished twice for the same offence.

Rules regarding Alluvion and Diluvion owing to changes in the course of the River Indus or other waters, in the Province of Sind.

1. Any lands separated from the main banks of the River, or sea-shore, by a channel which contains water throughout its length during the whole year is to be considered an island.

2. Islands newly thrown up by the River, or sea, are the property of Government.

3. All new land not separated from the main land by a channel containing water throughout its length during the whole year is to be considered as the property of the owner of the old land to which it is annexed, subject to Government assessment in the cases provided for in the rules below.

4. These rules hold good only in cases of lands newly thrown up by the River in such a manner as to make it impossible to identify them with any lands which may have previously existed on the same spot, and been since swept away. If the River, by a sudden change in its course, cut off a portion of an estate without gradual encroachment, so as merely to separate such portion of land from the rest of the estate to which it previously belonged without destroying the identity or preventing the recognition of the land so cut off, then the land on being clearly and unmistakably identified, will continue to be held on the same tenure as before its separation.

Alluvion and Diluvion in Sind—(*contd.*)

5. But no weight should be allowed to the pretended recognition of lands which have been so entirely swept away at some previous period, that they disappeared during the whole of a season and which, on the river again changing its course, are supposed to re-appear merely because in situation or composition they somewhat resemble those previously swept away. These would come under Rules 2 and 3.

6. Where lands, bordering on the river, are leased out by Government, it is to be the rule, that, whenever one-tenth of the land or a portion of the land yielding one-tenth of the rental may be swept away, the lessee can claim a resettlement of the estate. On the other hand, the Government can assert no claim to assess any increment to land so leased, unless it amount in extent or produce to more than one-tenth of the estate leased.

According to the Rule in the N. W. Provinces, para 210.

7. This rule should be observed, even though no provision for such a contingency may have been made in the original lease.

8. When a revision of settlement takes place under these rules on the plea of Diluvion if the total assets of the whole estate settled be found to be from any cause, as large as, or larger than they were computed to be at the time of settlement, the claim for reduction in the lease will be disallowed. If they be less, a proportionate deduction will be allowed, the assessment being calculated on the whole existing assets in the same manner as when the settlement was originally made.

Rule para. 262 of directions for Revenue Officers, N. W. Provinces, No. 211.

9. And when Government claim an increase of assessment, on account of increment above one-tenth, the lessee may, at his option, either have the whole estate re-settled, or come under a new engagement, for the sum which may be demandable upon the newly accrued portion alone.

10. Remissions of assessments granted on account of Diluvion in fixed leases, are to be reported to the Commissioner; and likewise increase of assessment on account of Alluvion.

11. Holders of lands in Jághír, or on other rent-free tenure, are to be left in possession of all lands attached to their estates under Rule 3, provided the increment do not exceed, by more than 10 per cent., the land which they held at the date of the latest confirmatory grant issued by competent authority.

12. If the increment exceed 10 per cent., all lands beyond those previously held under sanction of competent authority, will be liable to assessment, but remain the property of the holder of the original rent-free estate.

13. In cases, however, where a certain fixed quantity of land has been granted rent-free, and not a village, Mukan or estate, then the holder can have no claim on any increment to his original lands.

14. If, on any claim being preferred by Government to assess lands newly attached to rent-free estates it be proved that more, or an equal amount of land has since the date of the last confirmatory grant to the rent-free holder, been lost by Diluvion from the same estate, then the claim to assess shall be disallowed.

15. This plea is, in no case, to hold good, with reference to lands which had been swept away before the conquest of Sind.

16. If a rent-free estate be entirely carried away, the holder will have no claim to a new grant, nor, in the event of new lands being subsequently formed by the river again receding, will the rent-free estate be revived. The new lands will be an increment to the Estates to which they are attached under Rule 3.

17. Where villages or estates have been granted, subject to payment of quit-rent, Government will not claim to assess any increment, until it reaches 10 per cent.; when it exceeds 10 per cent., the whole of the increment will be liable to the ordinary assessment.

18. The same rules which would apply to alienations, or leases of the whole Government share, shall be applicable where only a fractional portion of such shares has been alienated, the addition or deduction, as the case may be, being proportioned to the extent to which

Example.

A holds in Jághír ¼ of the Government Revenue of the village of Syadpur producing Rs. 10,000 per annum.

(*a*) Case.—Land producing Rs. 500 per annum is swept away. A will receive only ¼ of the remaining Rs. 9,500.

(*b*) Case.—A similar amount of land is added. A will then receive ¼ of Rs. 10,500.

(*c*) Case.—Land yielding a Revenue of Rs. 2,000 is swept away. A will receive only ¼ of Rs. 8,000.

(*d*) Case.—Land yielding Rs. 2,000 is added. A has still a right to only ¼ of Rs. 10,000.

(*e*) Case.—The village in 1848, when the grant was confirmed to A, yielded Rs. 15,000 Government Revenue; though latterly, the value has been only 10,000. In this case, if land yielding Rs 2,000 be added, A will receive a fourth of the additional 2,000 as well as of the Rs. 10,000.

Alluvion and Diluvion in Sind—(*contd.*)

the rights of Government may, in each instance, have been alienated.

19. Claims founded on grants by competent authority, specifying particularly the alienation of alluvial land formed by increment, must be decided especially on consideration of the terms of the grant.

20. If cases should arise in the Civil Courts involving questions of Alluvion and Diluvion, the litigants should be called upon to prove, if possible, the local usage; and by that, if the practice be clear and free from doubt, the Court should decide all cases relating to alluvial land between the parties whose estates may be liable to such usage. Where this proof fails, the Court should decide in the spirit of the above rules.—*Comr. in Sind May* 22, 1852.

Rule 3 of the Rules regarding Alluvion and Diluvion in Sind applies to the owner of land not to the occupant of Government land.—*G. R. No.* 1649, *March* 11, 1882.

2. **Arrears.**—The principles which have been approved for the guidance of Collectors in seasons of agricultural distress are (1) that time should be liberally allowed to reduced agriculturists for the payment of their land revenue, and (2) that the ryot's means of carrying on the cultivation of his holding should on no account be impaired. The object of Collectors should be, while exerting a judicious activity in recovering the just and moderate dues of Government, to protect and encourage the providers of the public land revenue. The struggling cultivator is of course to be carefully discriminated from the occupant who tries to elude the collection of assessment which he is perfectly well able to pay, and arrears are to be exacted from the latter class by a strict application of the processes provided by the law.—*G. Circ. No.* 4454, *Aug.* 25, 1879.

The following opinion of the Legal Remembrancer, in which Government concurred by their Resolution No. 5730, Oct. 27, 1879, concerns cases in which the occupancy right is sold under Sec. 153 of the Land Revenue Code and the proceeds exceed the arrear of revenue due by the defaulter.

As no express provision has been inserted in Section 153 of the Code as to the disposal of the excess, if there should be any, and the second paragraph of Section 183 is also applicable to *all* cases of sales in realization of arrears, the excess must be treated as a sum to

the defaulter's credit and claimable by his creditors. Paragraph 3 of Government Resolution No. 3310, dated 24th June 1879, which was quite in accordance with the law in force at the time it was passed, is therefore now superseded by the above provisions of the Code to the contrary.

The provisions of the Land Revenue Code cannot be put in force for the recovery of the revenue demand due on land situated beyond the limits of the Bombay Presidency.—*G. R. No.* 2877, *May* 21, 1881.

When a "recognized share" of a survey number has been put up to auction for arrears has not been purchased and is not accepted by the other sharers, the latter cannot be compelled to accept the forfeited share, nor can the assessment be levied from them.—*G. R. No.* 2235, *April* 5, 1882.

With reference to the question of the grant of remission or the temporary suspension of the collection of arrears of land revenue, His Excellency the Governor in Council considers that when a Collector finds that there are special exceptional circumstances whether of season or otherwise in any year which prevent for the time being the punctual payment of the land assessment by the ryots, and that more liberal remissions and relief than he is authorized to grant are required, he should report the facts of the case to Government for orders in place of having immediate resort to the sale of the holdings and the distraint of the property of the defaulting cultivators.—*G. R. No.* 4297, *July* 25, 1881.

3. **Intestate Occupants.**—The object of Section 72 of the Land Revenue Code is to enable the Collector to dispose of the occupancy of an occupant dying intestate, and to stay the operation of the law regarding property left by persons dying intestate until the occupancy has been sold and any arrears due to Government secured, after which the property can be dealt with under the ordinary law applicable thereto.

If the term 'occupant' in Section 72 is taken invariably to mean 'registered occupant,' and if the Collector refuses to recognize any one else but the registered occupant for the purposes of Section 72, it is quite clear that much hardship will often ensue.

The term 'occupant' in Section 72 is applicable to occupants generally and not to registered occupants only, and the intestacy of the registered occupant ought not to be considered sufficient cause

for proceeding under Section 72 until enquiry has shown whether the occupancy has not passed to some other person who is in lawful possession.

The term 'occupant' should be taken in its general sense. There is no difficulty in so understanding it, if it is remembered that the only object of the section is that when intestate property consists of an occupancy before it is treated as intestate property under the law for the time being in force respecting such property, the Collector should be able to secure the payment of any arrears due to Government; and the obvious step preliminary to proceeding under that section is to ascertain that the occupancy to be dealt with is actually intestate property whether the occupant be registered or not.—*Leg. Rem. No.* 379, *Mar.* 28, 1882; *G. R. No.* 2711, *April* 26, 1882.

4. **Security.**—Security bonds should usually be taken only from large and solvent ryots, in cases in which there may be some doubt about their willingness to pay. Full discretion is vested in Collectors to do as they think fit on this subject.—*G. R. No.* 6954, *Dec.* 11, 1875.

5. **Pauper Cultivators.**—It is not expedient or desirable to issue any order prohibiting absolutely the grant of the occupancy of land to pauper cultivators. In allowing land to be taken up for cultivation by persons who possess little or no capital the Collectors must exercise their discretion on consideration of the varying circumstances of different districts. In collectorates inhabited in parts by hillmen and tribes whom it is desired to wean from their wild life and induce to take to cultivation and a more settled mode of existence, it would be obviously impolitic to refuse land to applicants merely because they were destitute of capital.—*G. R. No.* 4297, *July* 25, 1881.

6. **Waste lands.**—The Collector can at his discretion withhold from cultivation all lands whether in revised villages or not, which have been thrown up consequent on non-payment of the assessment.—*G. R. No.* 1902, *April* 11, 1874.

7. **Trees.**—The occupants of all survey numbers containing fruit trees, (except those used for drawing toddy from), the right to which belongs to Government, may extinguish the right of the

State during their occupancy by the payment of ten times their average revenue during the last five years, and may thus acquire the full proprietory title to them.

If the occupancy of the land is relinquished, the right to the fruit trees will lapse, but it will extend to the right of cutting them down should the occupant so desire.

Government must trust to the self-interest of the occupants prompting them to keep existing fruit-trees standing as long as they are profitable, and, with the knowledge that all they can do to their lands is for their own benefit, to replace them by others if they should require to cut them down.—*G. R. No.* 52, *Jan.* 6, *and No.* 535, *Jan.* 29, 1875.

8. The cess on jack-trees was everywhere abolished from the date of the introduction of the Settlement, and the trees remain the property of the owners.—*G. R. No.* 2067, *May* 27, 1868.

9. The rule which required occupants of survey numbers to obtain the permission of the Mamlutdar before cutting down unreserved trees in their own numbers, was cancelled, as being likely to destroy the feeling of property in the trees and to deter the ryots from preserving them.—*G. R. No.* 734, *Feb.* 27, 1866.

10. The following order relates to trees, other than the specially reserved kinds, growing on the banks of rivers or nalas touching or running through occupied numbers:—

1.—If the trees grow in land included in an occupied survey number they belong to the occupant. If they grow in the dry beds of streams which are not included within the boundaries of such a number, they are to be treated as Government property, unless and until the occupant can establish his claim to them.

2.—In cases where the boundaries of a field are not laid down on the banks of a stream, the area of the field as recorded in the survey registers should be taken as the guide in determining how far the right of the occupant extends. The occupant should be allowed the benefit of the trees on the area recorded, all beyond it being held to be the property of Government, subject to the provisions of the Land Revenue Code regarding alluvion.—*G. R. No.* 649, *Jan.* 30, 1882.

11. **Land in occupation of Government.**—No charge is to be made for ground rent or assessment on account of

land held by any department of Government.—*G. of I. No.* 3053, *Sept.* 20, 1873.

12. The Commissariat Department is allowed to occupy such grass-lands as it requires without payment: but measures are to be taken to prevent the unnecessary occupation of land, and to ensure the full charge for the rent of the lands held being debited in any administrative accounts which the Department may render. This rule applies to all inter-departmental charges.—*G. of I. No.* 225, *Aug.* 28, 1871; *Secy. of State, July* 11, 1872.

13. When the Military Authorities desire to appropriate any lands for elephant-hunting, grass-preserves, or other Commissariat purposes, they should submit to the Local Government in the Revenue Department a well-considered estimate of the profit which they expect to derive from the measure. It will be the duty of the Local Government in the Revenue Department thereupon to take into account the revenue which would be sacrificed, and to decide whether the State occupation of the land is or is not expedient."—*G. of I. No.* 371, *Jan.* 24, 1880.

14. **Rights of grazing.**—The following is from a judgment of the High Court in a case in which the right of free grazing had been claimed by owners of cattle coming from other collectorates:—"Bombay Act I. of 1865, Section 32, enacts that the land thereby authorised to be set apart for 'free pasturage for the village cattle' and for certain other purposes therein specified, shall not be otherwise appropriated or assigned without the sanction of the Revenue Commissioner. It is perfectly absurd to suppose that the term 'village cattle' includes the cattle of any or every roving grazier who may choose to squat for a few months on the public grounds of the village and to allow his cattle to prey upon the lands set apart for the villagers. And the Act does not vest the right of sanctioning such a diversion of the village grazing ground in the villagers themselves, but in the Revenue Commissioner, whose assent it is not pretended has been obtained by the plaintiff. So far from condemning the Collector for his intervention, we think that his conduct was praiseworthy in putting an end to such an abuse as appears to have grown up in his collectorate, and in insisting upon the preservation of the village grazing grounds and the Government Forest for the purposes for which they are properly reserved."—*Special Appeal No.* 279 *of* 1876.

15. **Minerals.**—In grants of Government waste land for cultivation in the Bombay Presidency and in similar grants where the land continues to be the property of Government, Sec. 69 of the Land Revenue Code renders an express reservation of Government rights to minerals unnecessary in leases or kabuliyats. But when land is transferred to the ownership of any person so that it would come within the meaning of the term alienated as defined in Sec. 3 (19) of the Code, the rights of Government and of the assignees of Government in that behalf to minerals and to facilities of access thereto should be expressly reserved by a clause to the following effect:—"The rights of Government to all minerals and mineral "products in the land, together with rights of way and all other "reasonable facilities for reaching, working, and removing such "minerals, are hereby expressly reserved."—*G. R. Nos.* 6530, *Dec.* 6, *and* 6688, *Dec.* 15, 1879.

16. **Partition of Numbers.**—The law and rules now in force on the subject of partition of numbers will be found in Secs. 113 to 117 of the Land Revenue Code. These rules apply to partitions under decrees of courts as well as on applications from private parties, and would appear to supersede all former orders on the subject.

In the division of an estate paying land revenue to Government the Collector is bound by the rules laid down in Sec. 113 of the Land Revenue Code whenever they are applicable. If a Court assigns rights in specified areas in survey numbers of less extent than the minima prescribed under Section 98 of the Code, these rights cannot be registered in the Government accounts, or be otherwise recognized by Government.—*G. R. No.* 7052, *Nov.* 23, 1881.

17. The scale of fees given at page 178 of the High Court's Circular Orders relates to travelling expenses only and not to the cost of carriage required by the Collector's surveyor, which if necessarily and properly incurred may be recovered as a revenue demand from the sharers or persons interested in the partition.

The parties interested in the partition should in the first instance be called upon to furnish whatever assistance in the way of carriage or labourers the Collector's surveyor may require; and only in the event of a necessity for employing hired labour should the cost thereof with other contingent expenses be recovered as a revenue demand.—*G. R. No.* 6280, *Sep.* 4, 1882, *with Leg. Rem. Report.*

18. Clerks and Karkuns of the Revenue Departments employed in the partition of estates under order of a Civil Court, receive from the Court travelling allowance for the days occupied at certain fixed rates.—*G. G. Notif. March* 17, 1876.

19. When land is sub-divided by the Court, the sub-divisions may be recorded according to the Court's order as pôt numbers, but the parties themselves are to be left to preserve the boundaries of the new sub-divisions, for which the Government officers are in no way responsible.—*G. R. No.* 2595, *May* 29, 1872.

20. **Huzur Surveyor.**—In each collectorate a competent and trustworthy Surveyor has been appointed, thoroughly acquainted with the details of all branches of the Revenue Survey, so that a Collector may not be compelled to call on the Superintendent of Survey, after the Survey establishments have left the district, to send Surveyors to do odd pieces of Survey work.

In the division of numbers under decrees of Civil Courts, in the cases of compensation for land taken for railway purposes or public works, and in the correction of Survey maps and papers consequent on these and similar alterations, and in connection with forest reserves, there is generally ample employment for a Revenue Surveyor in each collectorate. But there is nothing to prevent a Collector from employing the Surveyor in any other way in which his services can be utilized, provided that the duty for which he is specially employed receives his first attention. It would therefore add to the value of the Surveyor if he could take levels and make estimates of quantities, or a survey for a cleared road: but these qualifications should not be insisted on, and might perhaps be acquired sufficiently after appointment. In general it will not be required that the Surveyor should have a knowledge of English, and in any case an imperfect knowledge of English should be preferred to an imperfect knowledge of Survey work.—*G. R. No.* 3861, *Oct.* 19, 1868.

21. These Surveyors are to be selected from men actually on the establishment of a Superintendent of Survey: if any other person be appointed, the previous sanction of Government must be obtained.—*G. R. No.* 3233, *Aug.* 26, 1868.

22. **Assistance to Superior Holders.**—The following orders relate to assistance to be given to superior holders of Government land. It is to be noted that under Sec. 87 of the Land

Revenue Code, cl. 2, such assistance is to be given for the recovery of such amount as appears to be *lawfully due*. (The orders regarding assistance to superior holders in Inam land will be found later on in chapter XXIV.)

The term "tenant" is used in the Act (the Land Revenue Code) when it is intended to signify that such person derives his right to his holding from his landlord or his landlord's predecessors in title. Such landlord must in the sense of the Act invariably be a superior holder, which signifies a holder entitled to receive from other holders rent on account of their holdings whether on his own account or on behalf of Government.

The term "inferior holder" is used in the Act when it is intended to signify the simple fact of the payment of or liability to pay rent by a holder to a superior holder. It is in no way inconsistent with clauses (14) and (15) of Section 3 to say that a tenant is an inferior holder.

Section 83 of the Act comprehends every possible kind of tenancy to which the Act can relate. The use of the word "tenant" is essential in it because the section settles the general relationship existing between landlord and tenant for the purposes of the Act, and includes certain tenancies in respect of which there is a presumption as to tenure.

There is thus really no distinction between a tenant and an inferior holder except in the use of the terms, the one to express derivatory right from the landlord, the other to express a liability to pay rent to the landlord.—*G. R. No.* 6841, *Oct.* 30, 1880.

A mortgagee in possession is a superior holder and is entitled to assistance until he loses possession by due course of law.—*G. R. No.* 5406, *Sept.* 17, 1881.

Section 86 of the Land Revenue Code, 1879, expressly provides that the recovery of dues from the inferior holders shall be made under the same rules and in the same manner as prescribed in Chap. XI. for the realization of arrears due to the Government. An exception is only made in the case of Section 137 in which the paramount right of Government to recover its land revenue over all other claims is recognized; but every other rule in Chap. XI. is applicable. Accordingly where Section 153 provides that the Collector may declare the occupancy in respect of which an arrear of land revenue is due to be forfeited to the Government, so he may declare a holding (let by a survey occupant to a tenant) with

which he is dealing under Section 86 to have reverted to the superior holder, if the tenant fails to pay the rent due on it.—*G. R. No.* 3089, *May* 30, 1881.

A (a registered occupant in Kanara) holds a survey number assessed at Rs. 10, of which half belongs to his brother *B* living separate from him ; *B* leases his land for a fixed rental of Rs. 7 to *C* on Mulgeni tenure, *i.e.* a tenure which confers a proprietary title in the soil. The latter in his turn rents it to *D*, a chalgenidar or tenant-at-will for Rs. 10. If *A*, *B*, & *C* each apply to the Mamlatdar for assistance for the recovery of their rent from their inferior holders, viz. *B*, *C*, & *D* respectively, and if precautionary measures are necessary, D's crop should be attached and Rupees 10 should be recovered from it. From the sum so recovered Rs. 3 should be paid to *C*, Rs. 2 to *B*, and Rs. 5 to *A*.—*G. R. No.* 7057, *Nov.* 24, 1881.

When there are special terms in the counterpart of the lease on which the termination of an annual tenancy is conditional, those terms should be observed, as the provisions of the second clause of Section 84 of the Land Revenue Code are not intended to interfere with the right of the landlord and tenant to make such special terms but are applicable to ordinary leases.—*G. R. No.* 5400, *Aug.* 11, 1881.

23. **Receipts.**—Section 58 of the Revenue Code entitles subsharers paying in money on account of their khâtedârs or superior holders to written acknowledgments, and the practice should be carried out from next revenue year. Whether the entries shall be made in regular receipt books or on separate pieces of paper may be left to the option of the payers, but the keeping of the former should be encouraged.—*G. R. No.* 3134, *May* 16, 1877.

24. **Alterations in Records.**—Alterations of tenure should be noted in all survey documents. When land is alienated for the construction of dharmashalas, schools, &c., or for the performance of village service and other public purposes, the Collector should inform the Survey Department in view to the necessary corrections being made on the maps and other survey records.—*G. R. No.* 4107, *July* 17, 1876.

25. **Maps.**—When village maps are destroyed by neglect or careless usage within five years of being supplied, new copies are to

be paid for by those who have caused the loss; but in such cases the orders of Government should be taken.—*G. R. No.* 3292, *May* 23, 1877.

Takávi.

[Takávi or Tagai is the term used to express loans made by Government to ryots either for the improvement of their land or to assist them under particular distress. The Land Improvement Act (No. 26 of 1871) applies only to the first sort, and the following extract from a speech of Lord Mayo's shows the objects of the Act.]

26. "I have heard it stated that by the passing of this Bill the Government have announced their intention of refusing advances for agricultural purposes that may not strictly come under the head of agricultural improvements. I can only say that this is not the intention of the Government, and it is possible that there still may be certain loans necessary, particularly under pressure of famine and distress, such as have been given in former years under the Takávi system, which it is absolutely necessary that we should make. There is nothing in this Bill to prevent this still being done.

"The whole object of the Bill is to put on a more systematic footing the system of loans for permanent agricultural improvements, which can have no other effect except that of adding permanently to the value of the land and increasing the value of the property.

"I commend this Bill to the attention and consideration of Local Governments, believing that it will not only have the effect of benefiting the people, but will also bring the officers who are engaged in carrying out its provisions into a most agreeable contact with the people, and increase those kindly feelings which ought to exist between the rulers and the ruled."

27. **Rules under Act 26 of 1871.**—Advances under these rules will be made from such sums as the Governor-General in Council may allot to the Government of Bombay, or otherwise.

(2) Applications for advances shall be made in writing to the Collector of the district, the Assistant or Deputy Collector in charge of the sub-division, or to the Mámlutdár in charge of the taluka The personal attendance of the applicant is not necessary.

(3) The application shall state—

(1)—The name, caste, parentage, profession, and residence of the applicant.

Land Improvement Rules—*(contd.)*

(2)—The amount of the advance applied for.

(3)—The nature and description of the work for which it is required.

(4)—The security offered for repayment.

In the case of an application for an advance exceeding Rs. 1,000, the application shall further state—

(5)—Whether the applicant proposes to supplement the advance by any private capital, and if so, to what extent.

(6)—The estimated total cost of the proposed work and the probable period that will be occupied in its construction.

(7)—The village and local revenue sub-division in which the land to be benefited is situated; the position, character, and area of such land; and should it consist, in part or wholly, of numbered and measured fields or plots, the numbers of the same.

(8)—The applicant's rights or interests in the land to be benefited and in any other land offered as security, and whether there are any, and, if so, what incumbrances on such rights or interests.

(9)—The advantages expected to result from the work.

(10)—The manner and extent to which the proposed work will affect (favourably or injuriously) adjoining or other lands.

(11)—The amount and number of the instalments by which the advance is to be repaid, principal and interest, and the dates of such instalments.

(4) When the application is for an advance not exceeding Rs. 1,000, the officer to whom it is presented shall ascertain, as far as possible, from the oral statements of the applicant, or otherwise, the particulars numbered (5) to (11) above. These particulars shall be recorded on the application, and shall be signed by the officer, read over to the applicant, and acknowledged by him to be correct.

(5) If the application be for a sum exceeding Rs. 1,000, and any of the particulars required by Rule 3 are wanting, the officer receiving it may either return it for correction, or proceed as required by Rule 4.

(6) The statements under head (8) in Rule 3, whether contained in the application or recorded under Rule 5, shall at once be

tested, by reference to such records as may be accessible to the officer to whom the application is made.

(7) If the officer receiving the application be not authorized by Government under Section 3 of the Act to exercise the powers of a Collector, he shall forward the application to the Collector, who shall either dispose of it himself, or refer it to an authorized officer for disposal.

(8) If the Collector or other authorized officer (hereinafter called "the Collector") considers that there is a *primâ facie* reason to believe that the application should be granted, he shall have it entered in the register of applications, and shall order a local inquiry. If not, he shall reject it.

(9) There shall be a local inquiry in every case to be conducted by such persons and according to such rules as Government may prescribe. It shall be directed to testing and verifiying the statements required by Rules 3 and 4.

If the officer receiving the application has failed by examination under Rule 4, to obtain information under any of the headings (5) to (11) the omission shall be supplied in the local inquiry.

(10) When the work to be undertaken will cost more than Rs. 5,000, and requires professional skill, the applicant shall submit to the officer making the local inquiry an accurate plan, specification, and estimate. If he is unable to furnish these the Collector may have them prepared on his behalf, first requiring him either to deposit such sum as may, in the opinion of the Collector, be sufficient to cover the cost, or to give security for the repayment of it.

(11) On the completion of the inquiry, the officer by whom it was made shall forward to the Collector the whole of the papers with his own opinion and recommendation. If the Collector thinks further inquiry necessary, he may either make it himself or remand the case to the official who made the first inquiry, or transfer it to any other official authorized to conduct such inquiries for further investigation.

(12) If the Collector is satisfied that the advance may properly be made, or that a less sum than that asked for may properly be granted, he shall record a decision to that effect, and may then, if the amount of the advance to be made does not exceed that within his power to advance, at once grant a certificate for it under Section 14 of the Act.

Land Improvement Rules—(*contd.*)

(13) The different authorities may make advances under the Act in each case as under:—

Assistant or Deputy Collector duly authorized under the Act	Up to Rs.	1,000
Collector	,,	2,500
Commissioner	,,	5,000
Local Government	,,	10,000

Grants above Rs. 10,000 require the sanction of the Government of India. Any of the above authorities may, if they think that the advance should not be granted refuse it, or may order further inquiry, if they think fit. On receipt of the orders of the authority competent to grant the advance, the Collector or other Officer shall issue a certificate for the amount.

(14) When the Assistant or Deputy Collector or the Collector rejects the application for an advance, an appeal shall lie to the Collector or the Commissioner, as the case may be, who may, if the amount be within his competence to grant, direct the Assistant or Deputy Collector or the Collector, as the case may be, to grant a certificate. If the amount be beyond the competence of the appellate officer he shall report the case for the orders of the authority competent to grant it. Decisions by Commissioners rejecting applications shall similarly be open to appeal to Government.

(15) The Commissioner, or Government may call for the record in any case, and pass such orders as may be within their competence.

(16) When the advance applied for does not exceed Rs. 1,000, no charge shall be made for serving notices under Sections 7 and 11 of the Act. When the advance applied for exceeds Rs. 1,000, but not Rs. 5,000, the serving of any notice which may be necessary shall be paid for by the applicant at a rate not exceeding half that fixed for the service of notices by revenue courts in the district in which the land is situated. When the advance applied for exceeds Rs. 5,000, the rate shall be that fixed for serving notices by such courts.

(17) When a certificate is granted, it shall be endorsed by the applicant to the effect that he has understood and agreed to all the terms, and shall be signed by him in the presence of, and shall be attested by, two witnesses. If property other than that of the applicant is pledged or mortgaged as security for the repayment,

the certificate shall be similarly endorsed, signed, and attested by the sureties and witnesses; and if the applicant is a tenant who cannot furnish security under Section 7 of the Act, the certificate shall be signed by his landlord and attested by two other witnesses.

(18) The certificate shall be retained in the office of the Assistant or Deputy Collector or the Collector, as the case may be; one copy shall be given to the applicant, and when advances are made payable at any taluka or other subordinate district treasury, a copy of such certificate shall be sent to such treasury.

(19) Except with the special sanction of Government, no advance not exceeding Rs. 500 shall be made, unless it be repayable with interest within seven years from the date of the advance, and no advance exceeding Rs. 500 shall be made without such sanction, unless it be repayable within 12 years from such date. If the proposed period of repayment exceeds 20 years, the sanction of the Government of India must be obtained.

(20) The interest charged on advances shall for the present be 6¼ per cent. per annum.

(21) Government may, subject to the provisions of Rule 20, make rules for the repayment of advances with interest, and for regulating the instalments and the place and time of repayment. Any person wishing to repay the advance received by him, or instalments of it, at an earlier date than that fixed in the certificate, may do so with the permission of the Collector.

(22) All payments shall be made at the office of the Mamlutdar in whose taluka the land to be improved is situated. The Mamlutdar shall keep a register of advances and repayments in such form as Government may prescribe.

(23) Instalments may be suspended by order of the Commissioner for any reason that would justify suspension of the revenue demand. The Commissioners may order the suspension of instalments without reporting the suspension to Government.—*G. R. No.* 5679, *Sept.* 29, 1881; *G. of I. No.* 210 *R., Oct.* 31, 1881.

(24) No project shall be divided. After an advance has been sanctioned, and the whole or part thereof expended, a second advance shall not be made without the sanction of Government.

(25) No advance shall be made unless the value of the security offered exceeds the amount of the advance.

Land Improvement Rules—*(contd.)*

(26) Subject to the orders of the Government, provision shall be made for the proper inspection of works in course of construction for which advances have been made, and for ascertaining and securing that such advances are duly applied to the purpose for which they were made.

(27) The works and accounts kept of the disbursements upon them shall be at all times open to the inspection of the Collector or other person authorized by him in that behalf.

(28) In the case of advances exceeding Rs. 5,000, accounts shall be kept by the recipient of the advance in any form that the Collector may, with the sanction of superior authority, prescribe.

(29) If at any time the Collector or the Assistant or Deputy Collector making the advance is satisfied that any person who has received an advance has failed to perform any of the conditions under which it was made, he may, after recording in writing the grounds for the decision he has arrived at, and subject to the control of the superior revenue authorities, proceed to recover from such person, or from his security, under the provisions of the Act, any sums which remain due, together with any interest payable thereon.

(30) All works for which advances are made in a lump sum shall be inspected and reported on as soon as possible after the date on which their completion was directed in the certificate. All works for which advances are made by instalments shall be inspected and reported on before each instalment subsequent to the first is paid.

(31) No advances shall be given—

(1)—To any land-owner who is in arrears for land revenue, or for any advance under the Act.

(2)—To any tenant who is in arrears for rent, or for any advance under the Act.—*G. R. No.* 2484, *April* 18, 1877.

Supplementary Rules under Act XXVI. of 1871.

1.—The local enquiry required by No. 9 of the Rules, published on the 18th April 1877, may be conducted by the Collector, or by any Assistant or Deputy Collector, whom the Collector may depute to conduct the same, if the amount of the advance applied for exceeds Rs. 1,000, and by any officer of the Revenue Department, not lower in rank than a Mahálkari, whom the Collector may so depute, if the amount does not exceed Rs. 1,000. And if the amount of the advance asked for does not exceed Rs. 200, and is

asked for by any occupier of land to enable him to build up or otherwise complete a well already sunk, and in which water has been found, the local enquiry may, under the order of the Collector, be entrusted to the officiating Pátel and Kulkarni of the village in which the well has been sunk.

2.—The officer conducting any such local enquiry shall, at least one week previous to commencing the same, cause a written notice to be stuck up in one or more conspicuous places in the village, town, or city in which the work, for which the advance has been applied for, is proposed to be executed, stating, briefly, the nature of the said work, and appointing the day on which he proposes to hold a local enquiry, and shall require the village officers to make the contents of the said notice generally known, and satisfy himself of their having done so; or if the village officers themselves make the enquiry, it shall be their duty to make the contents of the notice generally known, and to record their having done so in their proceedings: provided that the officer conducting the enquiry may, on recording his reasons, substitute such other means, as he deems fit, for securing due publicity to his proceedings.

3.—If, for any unavoidable reason, the enquiry is not held on the day originally fixed for the same, the date to which such enquiry is adjourned shall be made publicly known in the same manner as is prescribed by the last rule for the day originally fixed.

4.—Every enquiry shall be made in the village, town, or city where the proposed work is to be executed (after visiting the place where it is to be executed) in the presence of the parties interested therein, or of such of them as may attend, and of the village officers, and of such other persons as may wish to attend.

5.—The officer holding the enquiry shall examine any person likely, in his opinion, to be able to give any such information as he may require, and when such person's evidence cannot otherwise be procured, may issue a summons, at the expense of the applicant, desiring the attendance of such person. The provisions of No. 16 of the Rules of 18th April 1877 shall apply, *mutatis mutandis*, to the charges for serving any such summons.

6.—When the enquiry has been completed, the officer conducting it shall prepare, in his own handwriting, a statement embodying,

(*a*) as far as possible, complete information, and his opinion on each of the points which, under No. 9 of the Rules of 18th April 1877, he has to enquire into;

Land Improvement Rules—*(contd.)*

(*b*) a record of the objections, if any, made by third parties either to the proposed work, or to the advance, and his opinion with respect to each such objection :

(*c*) any further information which he shall deem to be necessary to enable a proper decision to be arrived at ; and

(*d*) if the enquiring officer is not himself the Collector, his recommendation as to the manner in which the application should be disposed of.

7.—All advances made under the Act shall be repaid in equal half-yearly instalments ; and interest, calculated upon the amount outstanding at the time, shall be paid along with each instalment. The first instalment shall be repaid six months after the advance has been made.

The instalments and interest shall be paid at the taluka or mahàl treasury before 3 o'clock P.M., of the day on which they fall due, or, if that day happen to be a Sunday or close holiday, before 3 o'clock P.M. of the next working day.

A penal rate of compound interest shall, in the discretion of the Collector, be enforced upon all overdue payments, whether of principal or interest or both.

8.—In these Rules the word "Collector" includes any officer authorized to exercise the powers of a Collector under the Act.—*G. R. No.* 4338, *Aug.* 26, 1878.

28. **Takavi under the Act.**—It is the desire of Government to encourage in every possible way the construction of wells, especially in the Deccan collectorates, and applications for advances will receive favourable consideration. The fullest publicity should be given to the wishes of Government in this respect, and it should be explained that no increase of assessment will result on the revision of the rates in consequence of the construction of wells.—*G. R. No.* 3906, *Aug.* 14, 1871.

29. The land on which an improvement is to be made should invariably be taken as security, but there is no objection to personal security being taken as well when necessary.—*G. R. No.* 1596, *March* 10, 1877.

30. With reference to Rule 17, certificates granted under Section 14 of the Act, when signed by the applicant, require to be stamped, as mortgages.—*G. of I. No.* 350, *June* 16, 1874.

31. Under Rule 9 Local Governments may remit, to a certain extent, interest on advances made under the Act. Whenever the remission would involve a charge upon provincial and not imperial funds, the Local Government may also remit, at its discretion, any portion of the advance made under the Act, which may be found to be irrecoverable.—*G. of I. No.* 3503, *Oct.* 5, 1877.

32. Provision for these advances may be made in the estimates of each year, without further sanction by the Government of India, as follows:—

Governments of Madras, Bombay, and the North-Western Provinces and Oudh, each ..... Rs. 2,00,000

If any Local Government wishes to make a larger provision than this, the previous sanction of the Government of India must be obtained. Sums thus provided in the estimates may be disbursed without any further orders by the Government of India than may, in any case, be required by the Local Rules under the Land Improvement Act. The yearly rate of interest fixed by these Rules is one anna in the rupee or $6\frac{1}{4}$ per cent; but the Local Government may, if in any case it considers it expedient, for special reasons, reduce this rate to $4\frac{1}{2}$ per cent., or remit due interest in excess of this rate.—*G. R. No.* 5222, *Aug.* 25, 1877.

33. Government will be ready to authorize, on the recommendation of the Commissioner, any Assistant or Deputy Collector of experience to exercise the powers of a Collector in respect to granting certificates for advances not exceeding Rs. 500 in each instance.—*G. R. No.* 5802, *Oct.* 20, 1873.

34. Under the provisions of Section 4 of Act XV. of 1880 the Governor of Bombay in Council is pleased, with the sanction of the Governor-General in Council, to prescribe the following rules as to advances to be made, for the purposes hereinafter appearing, to holders (as defined in section 3 (11) of the Bombay Land Revenue Code, 1879,) of arable land:—

I. *Takávi* may be granted to holders of arable land for the following objects:—

(*a*) Purchase of seed and grain and cattle and agricultural stock;

(*b*) Rebuilding houses destroyed by fire or flood, and digging of wells, storage of water;

(*c*) Any other further purpose not specified in the Land Improvement Act, 1871, connected with agricultural objects.

II. Every application for advance, if made verbally and not in writing by the applicant, shall be at once reduced to writing by the officer to whom it is made.

III. Every application for advance shall be made to the Collector, Assistant or Deputy Collector in charge of the sub-division, or to the Mámlatdár of the táluka or the Mahálkari of the petha.

If the application is made to the Collector, Assistant or Deputy Collector in charge of the sub-division, such officer may, after making such inquiry as he may deem necessary, grant the advance applied for.

If the application is made to the Mámlatdár or Mahálkari, as the case may be, such officer shall, after making personal inquiry as to the character of the applicant, his ability to give security, and the fitness of granting the application, submit without unnecessary delay the application with his report to the Assistant or Deputy Collector who shall pass such order thereon as he may deem proper;

Provided that in any case, if the advance applied for exceeds the amount up to which the Assistant or Deputy Collector has been authorized to grant advances, such officer shall at once obtain the sanction of the Collector before making the grant;

And that no advance shall be given to any holder who is in arrears for land revenue or for any advance paid to him under the Land Improvement Act or these Rules except under special order of the Collector to be recorded with full reasons for granting sanction in his own handwriting.

IV. Takávi shall be granted on the following conditions of repayment:—

(*a*) An advance for the purchase of seed shall be repaid within one year;

(*b*) An advance for the purchase of cattle or for any other lawful purpose shall be repaid within two years or such further period not exceeding ten as the Collector, with the sanction of the Commissioner, may see fit to fix.

V. Any person desirous of repaying the whole or part of the advance granted him at any time before the expiration of the period mentioned in the order may do so.

VI. Repayment of advances shall be made by such instalments including interest as the officer granting the advance may determine;

Provided that instalments may be suspended by order of the Assistant or Deputy Collector in charge of the sub-division for any cause that would justify a suspension of the land revenue demand.

VII. The yearly rate of interest on advances shall ordinarily be one anna in the rupee or 6¼ per cent. chargeable from the date on which the advance is made; but the Local Government may at its discretion for special reasons lower this rate of interest or charge no interest at all or any part of the interest due.

VIII. Mortgage bonds, in the form hereinafter prescribed in Appendix A,* shall ordinarily be taken from the holders of lands to whom advances are made as security for repayment, and when the amount is considerable should invariably be taken.

In all cases in which mortgage-bonds are not taken, an agreement in the form hereinafter prescribed in Appendix B* shall be executed.

IX. Security of a Sávkár shall not be demanded for an advance, but in all cases the Collector should take measures, under the provisions of Chapter XI. of the Bombay Land Revenue Code, 1879, to secure repayment of the advance as an arrear of land revenue, and when there are several applicants in the same village, they should, if possible, be induced to become security one for the other.

X. When an advance has been granted the money should be paid by the disbursing officer to the holder of the land or his recognized agent and a receipt taken; but when advances are required for the purchase of cattle the Collector may take measures to purchase them and hand them over to the applicant. Cattle so purchased should be branded on the near fore-shoulder with the letter S.—*Govt. Notfn. No.* 2440, *Mar.* 26, 1883.

35. Although takávi may be properly given to reclaim Bheels and wild tribes from predatory habits or to induce them to abandon dali cultivation, great discrimination should be used in its grant. It is not desirable that a class of pauper cultivators should be fostered and created by takávi advances. One of the great obstacles to agricultural improvement is the difficulty of procuring labour. It is far better that the poorer classes should take their proper position in the labour market than be encouraged to undertake the responsibilities of cultivators on borrowed capital.—*G. R. No.* 756, *Feb.* 5, 1881.

Vide Appendix F. to this work.

36. In the case of saokárs attaching houses, &c., pledged to Government as security for the repayment of advances under the old rules, the Collector may, under Act 10 of 1876, Sec. 17, cl. 3, sell the houses as the property of the persons to whom the advances were made in satisfaction of the arrears payable by them. Not only does the law empower the Collector to do this, but the mortgage-bonds which the men who received the advances executed also expressly empower him to do so.

The position of the purchaser at the Court's auction is simply this, that he is entitled to the houses subject to the prior right of the Collector to sell them for what they will fetch, in satisfaction of his claims against the owners. If he chooses to purchase them at the Collector's auction well and good, if not, and a third party purchases them, that third party will have a superior title to them.

To prevent complications it is advisable that there should be no delay in enforcing the lien of Government on the houses.—*G. R. No.* 4533, *July* 6, 1877.

37. Agreements for the repayment of takávi not under the Act need only be registered if they create a right, title or interest of the value of Rs. 100 and upwards, to or in immoveable property (section 17, clause (*b*), Act III. of 1877).

38. **Takavi of both sorts.**—The following general Rules apply, as far as the law and existing Regulations allow, to all advances of both sorts:—

(*a*) The advances should be re-paid in not more than twenty equal half-yearly instalments including interest, the first instalment of principal to be repaid six months after the loan is completely taken up.

(*b*) Temporary advances to Municipalities should be re-payable in not more than twelve months.

(*c*) A penal rate of compound interest not less than six per cent. should be enforced, as far as the law allows, upon all over-due instalments of interest, or principal and interest, and this should not be lightly remitted.

[NOTE.—Rule (*c*) only applies to Takavi under the Act.]

(*d*) Any default in the payment of interest upon a loan of public money, or in the re-payment of the principal, should be promptly reported by the Account Department to the Local Government, and, if the loan was sanctioned by the Governor-General

in Council, to the Supreme Government. A Local Government receiving such a report should, in the case of a loan sanctioned by the Governor-General in Council, immediately explain the circumstances to the Government of India in the Home, Revenue, or Public Works Department, as the case may be, and the steps which it has taken to remedy the default.—*G. of I. with G. R. No.* 5222, *Aug.* 25, 1877.

39. Instalments on account of takávi advances are payable on 15th March and 15th November in each year.—*G. R. No.* 2344, *April* 10, 1882.

CHAPTER IX.

CITY SURVEYS, AND MISCELLANEOUS SOURCES OF LAND REVENUE.

The City Surveys originated with Mr. Hope, who, when Acting Collector of Ahmedabad in 1863, brought to notice that the rights of Government and of individuals to land not built upon in that city were in a very undefined condition, and that there were no means of checking encroachments on land belonging to Government, or of preventing fraudulent transfers and appropriations of it. It was pointed out that an accurate survey and registration of properties would settle definitively the title to all land—if private, secure it from interference, and if public, lay an adequate assessment on it—and that provision might at the same time be made for redemption at the option of the holder.

On Mr. Hope's report a Survey establishment was sanctioned, the cost being defrayed by the Municipality, who in return were to enjoy the proceeds of the sales of occupancy rights, while the levy of the annual assessment was to be reserved to Government. All land however which either was then or seemed likely in future to be required for Government purposes was reserved.—(*G. R. No.* 3044, *Sept.* 9, 1863.)

In 1867, a similar Survey was sanctioned for Surat, and the general principles of City Surveys were afterwards fixed in Act 4 of 1868, and various cities and towns brought under its provisions. All particulars as to these, and the rules which were adopted in each city or town, will be found in the Survey and Settlement Manual, and need not therefore be reproduced here. The law as to City Surveys is now to be found in Chapter X. of the Revenue Code.

1. **Principles of City Surveys.**—The success of a City Survey generally must depend upon its receiving the good-will of the community; and there is reason to believe that whatever discontent has been expressed has been in connection chiefly with the settlement and assessment of land claimed to be alienated. Should however the Collector or Commissioner have reason to

suppose that the rates in other respects are likely to be deemed oppressively high, no time should be lost in submitting proposals for lowering them.

There is no reason why Government should not incur expense in surveying cities when the return is so obviously remunerative. It is at least as much the duty of Government as to survey purely agricultural lands. The only reason for imposing a portion of the expense on the Municipalities is that they are to share the eventual proceeds with Government.—*G. R. No.* 3921, *Nov.* 14, 1867.

2. Government must trust to the intelligence of the municipal communities to appreciate the advantages of a survey. It may be added however that Government will remove any impression that it is not bearing its fair share of the burden, even if it be necessary to increase the Government portion of the expense.—*G. R. No.* 1430, *March* 16, 1870.

3. **Cost of Survey.**—The following rules show the advantages given to Municipalities which undertake the cost of survey:—

Subject to the provisions of the following rules Government may grant to Municipalities all waste and unclaimed Government lands not in the occupation of Government, on the Municipalities undertaking the cost of survey under Act 4 of 1868, and continuing to pay to Government the revenue now realized from these lands.

No such property or lands thus granted shall be alienated by the Municipality without the sanction of the Local Government.

The price realized by the sale of such property or lands shall not, except in cases where the sum realized does not amount to Rs. 100, be treated as current income, but shall be either funded or invested in permanently reproductive works. In other words, such property or land shall, except in the cases excepted, be treated as an endowment of the Municipality, the interest and half-yearly proceeds whereof shall be at the disposal of the Municipal body for the time being, while the principal remains intact, either in the existing shape, or in that of equivalent funded property or reproductive works.

Before and after the completion of the survey, Government may set apart such lands as they think are or may be wanted for the State, and may afterwards repossess themselves of land belonging to the Municipality, if wanted for a public purpose, on paying

compensation for buildings that may have been erected or improvements that may have been made. As the circumstances and conditions of towns vary considerably, Government will not make the above offer indiscriminately to all Municipalities.—*G. of I. No.* 575, *July* 14, 1873; *G. R. No.* 4342, *July* 29, 1873.

[NOTE.—These rules do not apply to City Surveys in Guzerat.]

4. **Rules for Assessment.**—1.—Government has the sole right to levy a permanent annual assessment on lands of whatever description which may be assessable.

Sanctioned for most city surveys with slight modifications. For Broach by G. R. No. 2234 of 10th June 1867. For Ahmedabad by G. R. No. 1398 of 11th April 1868 and No. 1016 of 10th March 1869. For Bulsar by G. R. No. 1696 of 29th April 1868. For Rander by Government Notification of 21st September 1871.

2.—The revenue authorities possess sole jurisdiction in all questions of assessement. The officers conducting the survey inquiries into titles and assessment are subordinate solely to the revenue authorities. The Collector is their immediate superior, excepting that the surveying officer will be immediately subordinate to the Superintendent as regards the scientific portion of his duties.

3.—All land, whether before or after assessment, will be primarily in the sole charge of the Collector, but the municipality shall perform on his behalf, and subject to his general control, the duty of preventing encroachments on roads or Government apportioned land.

4.—The term for which rates of assessement will now be fixed is 99 years, commencing from August 1st, 1867. Leases granted at any subsequent date will be of proportionably less duration.

5.—There will be two rates of annual assessment :—

(1) For land cultivated or culturable, and not built upon, the maximum rate for dry-crops will be Rs. 13 per acre, on a scale having a maximum of 24 annas. Proportionate rice and wet-crop rates will be fixed, the whole being imposed by the Survey Department in the usual manner.

(2) For land not applied to agricultural purposes, which is assessable under Section 35 of Bombay Act I. of 1865,* the permanent assessment payable to Government will be two pies per square yard.

NOTE.—In modification of this rule, a special rate of one pie per square yard is sanctioned for lands occupied as yards for cotton factories, temporary ginning yards, &c., in Surat, Broach, and Bulsar, when in excess of 200 square yards.

* Now the L. R. Code.

The same non-agricultural rates of two pies and one pie per square yard are applied to village lands outside the municipal limits, there sometimes being only a road between them and the municipal lands.—(*G. R. No.* 3046, *July* 26, 1869.)

6.—Lands of either class which are subjected to the summary settlement will pay to Government alone one-eighth of the above rates.

7.—Unoccupied or temporarily occupied culturable land may at any time be subjected to the non-agricultural or building rate. Occupied culturable land may be used for non-agricultural purposes on the holder's agreeing to pay the building rate of assessment, and purchasing the building occupancy at a rate to be fixed by the Collector according to the average rate per square yard obtained for similar land in the same locality. Survey fields may be divided into two equal or unequal portions with the Collector's permission, and only one of them be subjected to the building rate, provided the latter be not less than 200 square yards.

8.—The municipality has received from Government the privilege of obtaining whatever sums it can by selling the right of occupancy of lands of all descriptions wherever it may still be vested in Government.—(*G. R. No.* 3044, *September* 9, 1863; *No.* 1368, *July* 25, 1865; *and No.* 801, *April* 21, 1866.)

9.—On Government lands already permanently occupied and on lands subjected to the summary settlement, the municipality have no claim, since the occupancy is vested in the holders.

10.—The occupancy of lands of whatever description, now held temporarily, as also of all vacant lands, may be sold by the municipality with the Collector's permission, provided that in the case of culturable lands not now required for building the occupancy sold be only annual, so as to admit of their being sold permanently for building purposes at any future time.

11.—If in any instance it be considered by the Collector undesirable to sell any plot of vacant building land immediately, (1) it may be let temporarily at two pies per square yard per annum ground-rent payable to Government, plus ten pies occupancy rent payable to the municipality; the ten pies being the interest of the upset price of the occupancy; or (2) the municipality may themselves rent the ground annually at two pies as above, and make what they can by renting the occupancy, monthly or otherwise. No permanent building will, of course, be permitted on such land.

12.—Small strips of building land may, under special circumstances, be sold by the Collector to the owners of adjacent houses and others in perpetuity, and without reservation of ground-rent. In these cases thirty times the amount of the annual ground-rent which might have been imposed, shall be credited to Government out of the proceeds of sale in satisfaction of its right, and the balance to the municipality as the value of the occupancy.

13.—It will be the duty of the Collector to inform the municipality from time to time what plots of land are available for the sale of the occupancy. Should any private individual feel aggrieved by such sale, his remedy by suit in the civil court will lie against the Collector, and not against the municipality.

14.—All sales of occupancies by the municipality are subject to the confirmation of the Collector, with the view of ensuring as good a price being obtained as Government would have secured if it had not ceded the value of occupancies to the municipality. The Collector shall not, except under special circumstances, to be recorded in his order, confirm any sale of occupancy for less than Re. 1 per square yard (being the capital* of which 10 pies is the annual interest at five per cent.) If the municipality neglect or refuse to sell any occupancy for one year after they have been informed that it is available, the Collector may sell it on their behalf.

* Rs. 1-0-8 is the exact amount.

15.—On the completion of the survey, an adjustment will be made with the municipality of the cost of making that portion of the Survey which is necessary for revenue purposes only, as contemplated in paragraph 6 of the late Revenue Commissioner's No. 2366 of 19th August 1863.—*G. R. No.* 862, *Feb.* 28, 1867.

Rules under Section 214 Land Revenue Code.

5. XIV.—Survey-fees in Towns and Cities.

[Section 132.]

79.—Towns and cities to the sites of which a survey has been or may hereafter be extended, will be divided by Government, by notification in the *Bombay Government Gazette*, into three classes for the purpose of determining the survey-fees to be levied therein respectively under section 132 of the Land Revenue Code.

Classification of towns and cities for the purposes of section 132.

The towns and cities hereinbelow mentioned, in which Bombay Act IV. of 1868 was in force before the Code became law, shall belong to the following classes :—

Class I.	Ahmedabad. Surat. Broach. Karáchi. Hyderabad. Sukkur.
Class II.	Ránder. Bulsár. Dhárwár. Hubli.

80.—Survey-fees shall be levied at one of the following rates according to the class under which each town or city falls :—

Rates of survey-fees chargeable in each class.

Class I.			Class II.		
Rs.	a.	p.	Rs.	a.	p.
5	0	0	3	0	0
4	0	0	2	0	0
3	0	0	1	8	0
1	8	0	0	8	0
0	8	0			

81.—The rate of survey-fees to be paid by the holder of each tenement in each class shall be fixed by the Collector or, subject to revision by him, by such officer as he may empower in that behalf, on a full consideration of the position, value, rental and area of each holder's tenement and of the labour, time and expense involved in the survey of such tenement: Provided that not more than one survey-fee shall be payable in respect of each separate tenement.

Rates how and by whom to be fixed.

Explanation.—"Separate tenement" shall be deemed to include all the area within one ring-fence or in one locality and in the actual possession of one and the same person or family. If any portion of such area is sublet or occupied separately, such portion shall be deemed a "separate tenement."

6. **Administration of Surveyed City lands.***—The general supervision of all Government lands in the City shall rest with the Assistant Collector in charge of the Taluka subordinate to the Collector. He shall have such powers regarding sales of land as may from time to time be delegated to him by the Collector.

(2) The charge of all such lands and the custody of the Survey records, and the duty of selling and leasing such lands, &c., shall rest in the first instance with the Mamlutdar, as in the case of cultivable lands in the taluka.

(3) The rules regarding the management of such lands shall be those already in force under G. R. No. 862 of February 28, 1867.

(4) To assist the Mamlutdar a Daroga at Rs. 25 and a Peon at Rs. 7 per mensem are allowed;

(5) Who shall be entitled to pension, &c., like other Government servants.

(6) The City Records relating to lands of every kind shall be deposited in the Mamlutdar's kutchery, and the establishment shall work there under the Mamlutdar's orders when not engaged in the field.

(7) It shall be the duty of the Municipality to co-operate vigorously with the Revenue authorities in the sale of lands by obtaining purchasers and bringing encroachments to light. The Municipality shall contribute annually Rs. 370 and Government Rs. 74 towards the expenses of the establishment.—*G. R. No.* 3982, *July* 29, 1874.

7. **Act 7 of 1863.**—Incomplete proceedings under Act 7 of 1863 are to be cancelled on the introduction of the City Survey.—*G. R. No.* 5525, *Sept.* 29, 1875.

8. **Title-deeds.**—The title-deeds of land thus purchased are to be on stamped paper paid for by the purchaser.—*G. R. No.* 2037, *June* 18, 1858.

9. The deed given to purchasers of Government land for building purposes should contain the name of the officer of Government making the grant, the name of the grantee, the measurements and boundaries of the land, the price paid, the time within which the building is to be erected, and the condition that if not so erected

* These rules were applied to Broach after the City Survey and Enquiry Office was closed.

the deed will be considered cancelled. It should specify that the conditions being fulfilled, the land will become the property of the grantee and his heirs, who will be at liberty to alienate it in any way they please, but that it is liable, equally with other lands in the town, to municipal taxes, and that the grantee and his heirs have no claims to any treasure trove that may be found.—*G. R. No.* 4681, *Oct.* 31, 1857.

10. **Encroachments.**—Should it be discovered that a purchaser of a building-site is encroaching on other land, the Mamlutdar should at once stop the building and report the matter to the Collector.—*G. R. No.* 1834, *March* 9, 1850.

If a person in a town has, prior to the passing of the Land Revenue Code, encroached on a public street by constructing a building, the Collector cannot, under Section 61, order the removal of the building. If, however, a person continues unauthorizedly in the occupation of land after the introduction of the Code, there is no reason why the provisions of the said section should not be applied. In the one case, the occupation is practically concluded when the encroachment is completed; in the other case, the occupation is continued as long as the land is used for cultivation by the occupier. If this distinction is observed no difficulty will be experienced.—*Legal Remembrancer No.* 816, *July* 16, 1881; *G. R. No.* 4404, *July* 29, 1881.

11. **Land for Temples.**—Persons wishing to erect temples or other religious edifices on Government ground must previously obtain the sanction of the Collector. Exemption from rent or assessment will not be granted as a matter of course.—*G. R. Nov.* 27, 1833.

12. **Village sites.**—When a new village site is given, a formal deed of relinquishment in respect to the old site should be executed in favour of Government, which should also clearly state that no proprietary title is conferred in the new. This should be executed separately by each villager who obtains a new building site.—*G. R. No.* 3979, *July* 29, 1874. [The form is given in *G. R. No.* 1608, *March* 12, 1877, *and No.* 2215, *April* 7, 1876.]

13. According to the custom of the country the proprietary right in all village sites vests in Government, unless it has been unmistakeably purchased.—*G. R. No.* 4329, *July* 24, 1873.

[NOTE.—*Vide* also Rule 27 of Rules under Sec. 214, L. R. C.]

14. **Reclamations.**—Government orders with regard to reclamations will be found at Rule 21 of the rules under Sec. 214 Land Revenue Code, which are given in the last chapter.

In the case of all reclaimed salt lands Local Fund cess should be levied on the rent actually paid to Government.—*G. R. No.* 2302, *April* 30, 1879.

15. Government do not intend to allow reclamation leases to be taken up on speculation and then to advance loans for their speculative working.—*G. R. No.* 17, *Jan.* 2, 1878.

[Previous to the introduction of the Survey, grants of sandy land on the sea-shore were made on reclamation leases, and many of these leases are still in force. But on the introduction of the Survey, land of this sort was assessed like other waste land, and the grant of reclamation leases consequently ceased. There are also other sorts of land which are occasionally reclaimed for cultivation, such as land on the banks of rivers from which the water has receded, land in the Deccan covered with prickly-pear, &c., but these are not reclaimed in sufficient quantity to make general rules necessary.]

16. **Mines and quarries.**—Royalties on mines and quarries must be credited to Imperial revenue, but this does not apply to stone quarries nor to sand removed from the sea-shore or from beds of rivers.—*G. of I. No.* 5108, *Oct.* 12, 1872, *and No.* 4914, *Aug.* 12, 1874.

Land leased to Railways.

17. **Classification of lands.**—The following are the revised rules regarding the terms on which land for railway purposes is to be allotted and registered:—

(1) Land required for railways is divided into four classes, A, B, C, and D.

(2) Class A comprises the land required for the permanent works of a railway, including the road, with its bridges, &c., and all stations, workshops, permanent storehouses, and the like, necessary for the line when opened, and which under the contracts is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract is terminated or surrendered, and the whole lapses to Government. It is all provided free of charge.

(3) Class B is also provided free, and contains land essential for the execution of the permanent works of a railway, but not required after the completion of the line in part or in whole. Such is land for spoil-banks, for extra excavation to make banks for river-diversion, and for the storage of railway materials held in stock by the Railway Company pending the construction of the line or their despatch to the works. The occupation of this class of land will be temporary. On its restoration to Government, the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer, the Revenue Officers will dispose of it to the best advantage of Government.

(4) Class C contains the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials, for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Company's operations, though not giving it a claim to obtain the land free. As a Railway Company is bound to pay for the construction of all works out of the capital, receiving only from Government without charge the land on which the works stand, the provision of all materials and the means of facilitating the execution of all works are to be at the cost of the Railway Company. It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, the land in the first instance will be taken possession of by Government, and handed over to the Company for occupation at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Company, the proper time for this being determined as under Class B.

(5) Class D contains that land which being required in consequence of the works of a railway still does not come directly into the occupation of the Company: it is provided free of charge. It will be exclusively land for roads—either new roads leading to railway stations, or to permanent store-yards or workshops detached from the main works, or diversions or changes of old roads made necessary by railway works.

(6) Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from Government all

land to which they are not entitled free, as above explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time when the railway may be transferred to Government.

(7) Houses, trees, tanks, or other property, or land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for at once by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the clearance of the surface, which then will be at the expense of Government, will be disposed of by the Revenue Officers to the best advantage.

* * * * *

(11) The general correctness of the plans and schedules of the land required being attested by the Consulting Engineers, the applications will be forwarded to and dealt with as may be necessary by the Revenue authorities under the orders of the local Government. The Revenue Officers are to be held strictly responsible for the regular adjustment by Railway Companies of all charges on account of land, to be determined in the manner above explained.

* * * * *

(13) The Consulting Engineer and the local Revenue authorities will respectively be held responsible for the punctual fulfilment of the foregoing orders and for the careful record of plans in their respective offices.

(14) All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Agent to the Consulting Engineer, who will notify the same to Government. The latter will see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite.

(15) It will be necessary for Government to see that a correct register and record of title of all railway lands is maintained ; for the whole of such lands will one day revert to the Crown ; also that all rents or payments for clearances, &c., chargeable to the Company are duly realized.—*G. of I. No.* 55, *June* 29, 1861.

18. **Reconstruction and repairs.**—Land required for the reconstruction of a railway or for repairs comes under the same rules at that required for the original construction of the line.—*G. R. No.* 2650, *May* 9, 1873.

19. **Class A lands.**—Only the land required for emplacement of the works should be given under Class A. A Railway Company cannot claim to receive land for wastage, repairs and renewals, rent-free. But on any land so assigned for wastage, &c., a rent of one rupee an acre is to be charged, the land being subject to resumption without compensation if required by Government.

The fences are to be placed as near the railway line as possible, and are not to include the land taken for wastage.—*G. R. No.* 2484, *Nov.* 20, 1868.

20. **Rent of Class C lands.**—

(1) The annual rent on lands in Class C occupied by a Guaranteed Railway Company shall be five per cent. on the outlay incurred by Government in taking up the land, *plus* any revenue or rent payable to Government in respect of it.

(2) But if the land belongs to, and is in the occupation of, Government the rent shall be five per cent. on its value as estimated by the Collector. The assessment in this case will not be charged.

(3) If the land is required for purposes through which its letting value will be diminished, the Company on relinquishing it shall pay, in addition to any rent paid during the occupation of the land, the estimated difference between the actual value of the land when relinquished and the value that it would have had if the rent were to remain at the amount that was paid during the occupancy of the Company.

(4) When land presented free by a private individual for the purposes of a railway is made over to a Company in Class C, no rent shall be charged by Government beyond the jumma or revenue previously paid to Government for the land.

As to Rule (3), the real value of the land to Government before it was handed over to the Company would be properly estimated on the basis of the rent charged for it. But when land has been actually paid for by the Company already, as in Bombay, no re-opening of the old transactions should take place, and the adjustment can be made when the land is given up.

Compensation paid for surrender of a lease, or any other charge, should be considered in fixing the rent. If the land is not in the occupation of Government, and cannot be transferred to the Company without charge of any sort, it comes under Rule (1).

NOTE.—The rules for taking up land for Railways will be found in Chapter 28.

The Government of Bombay may fix the rent under Rule (2) at Rs. 5 per acre for agricultural land occupied by houses of the Company's staff, or at any other amount it may see fit.—*G. of I. No.* 27, *Sept.* 23, 1869, *and G. R. No.* 4582, *Aug.* 26, 1874.

21. **Returns.**—Every calendar year, not later than January, the Collector is to send in to the Consulting Engineer a return, in the Government of India's form, of all transfers of land that have been made in their collectorates to the Railway Companies. The value of land made over to the Railway, and subsequently restored to Government during the year, and the value of land made over to the Railway, and subsequently restored to Government from the commencement of operations, are also to be given.—*G. R. No.* 2529, *Dec.* 7, 1868, *and No.* 580, *Jan.* 30, 1873.

22. **Bridges, embankment and boundaries.**—Railway Companies construct the approaches of over and under-bridges and all works belonging to them, and maintain the entire structure including masonry in retaining walls and parapets of approaches, and the slopes and fences which constitute the boundaries of railway land, but not the roadway and slopes and fences lying outside such boundaries, which are maintained by local authorities. The Companies provide gates and maintain the portion of level crossings lying within their limits.—*G. of I. No.* 605–19 *R., Feb.* 29, 1876.

A case has recently been brought to the notice of the Government of India, in which the Civil authorities had proposed to cut a railway embankment with the object of letting off flood waters, the overflow of which threatened to cause much damage and loss. District officers should be instructed not to order the destruction of any railway embankment or bridge or other large work, whether it be the property of the State or of a private company, without first taking the advice of some responsible professional officer. As a rule, the Engineering authorities charged with the control of the work concerned, should be consulted.

In any case of difference of opinion respecting the property of the State, the point at issue should, if time permit, be promptly referred to the Government of India for decision.—*G. of I. No.* 227, *Jan.* 4, 1879.

25. Rules for boundary marks of Railway lands and for level crossings, gates, gatekeepers, &c., are made by Government under Sec. 21, Act 25 of 1871. The following are extracts :—

It shall rest with Government to increase or diminish the number of gates, balance bars, and wickets, or to alter their position ; also to increase or diminish the number of gatekeepers, or to order that they shall be provided to open and shut any gates where at present there are no gatekeepers, should Government consider it necessary.

The Railway Company shall form and maintain good and efficient roads across the railways and the side widths of land made over to them, at all the points specified in the lists, and at any other points that may be hereafter decided upon.—*G. R. No.* 878, *July* 18, *and No.* 1424, *Nov.* 14, 1873.

24. **Treasure Trove.**—Until Act VI. of 1878 was passed there was no law in India on the subject of Treasure Trove. The rules on the subject are the following :—

It has been decided that, as regards the Bombay Presidency, notifications under Sec. 5 of the Indian Treasure Trove Act should in future be forwarded to the Publisher of the *Gazette of India* for insertion in the *Gazette* direct by the Collectors in that Presidency.—*G. of I. No.* 167, *Sept.* 11, 1879.

The Royal Asiatic Society at Bombay has the first choice of purchasing old or curious coins for their collection.—*G. R. No.* 235, *Jan.* 30, 1869.

Six sets of ancient coins found, if there are so many, are to be sent to the Secretary of State for distribution among Museums in England.—*G. R. No.* 825, *June* 10, 1871.

Whenever two or more coins of the same kind are found, the Asiatic Society, Calcutta, may be allowed the option to purchase one of them ; and in all cases in which notice may be received of coins having been found, the Collectors should communicate the information to the Asiatic Society.—*G. R. No.* 1262, *April* 16, 1878.

A similar arrangement has been authorized in regard to the selection for the Bombay Asiatic Society of coins found in the Bengal Presidency.—*G. of I. No.* 1832, *Oct.* 9, 1878.

The powers of acquisition shall be used to the extent of six specimens, should there be so many ; which will allow of one

specimen being retained in each of the following institutions, viz.:—

1 in Madras Museum,
1 in India House Museum,
1 in the Collection of the District,
1 each for the Asiatic Societies of Madras, Calcutta and Bombay.—*Madras Government No.* 1349, *Sep.* 7, 1878.

In cases in which treasure is found hidden in soil, the ownership of which vests in Government, the Collector making the enquiry under the Indian Treasure Trove Act, 1878, shall serve the special notice in writing required by clause (*b*) of Section 5 of the Act on the Government Pleader of any Civil Court within the limits of the jurisdiction of which the treasure has been found, or on any officer who may be appointed by Government as Agent in this behalf, and such Government Pleader or Officer shall, except in cases in which the treasure is less than one hundred rupees in value, appear on behalf of Government before the Collector making the said inquiry on the day mentioned in the said notice.

The Government Pleader shall be entitled to the usual fees calculated on the value of the share of the treasure to which Government lays claim, subject to any increase that may be sanctioned by Government in particular cases.—*Govt. Notification No.* 913, *March* 13, 1882.

Government are pleased to appoint Mámlatdárs under Section 3 to perform in their several charges the functions of Collectors under the Act. The finders of treasure will thus be able to appear before an officer residing nearer to their homes than the Collector of the District.—*G. R. No.* 1326, *April* 25, 1881.

CHAPTER X.

IRRIGATION.

The Irrigation Department is a branch of the Public Works Department, but the revenue arising from it is collected by the Revenue officers, and credited as land revenue in the accounts of the Civil Department. It is only necessary in this book to give the orders relating to the work which falls on the latter, though it has been thought advisable to insert the rules under the Irrigation Act. After the orders relating to canals and larger irrigation works, it has been thought better to put those about well irrigation and small dams and watercourses not constructed by Government, although these rules were mostly passed with reference to the Revenue Survey and belong more properly to the chapters on it. The following are the rules under the Bombay Irrigation Act 1879.

Rules for the management of Canals.

I.—Application for Water for Irrigation.

1.—Applications for water for the purpose of irrigation must be made in duplicate to the Executive Engineer for Irrigation of the Division, or to some other canal officer duly empowered to receive such applications.

When the land to be irrigated is held jointly by two or more holders, the application must be signed by each of such joint holders.

One copy of the application will be retained by the Executive Engineer or other officer aforesaid; the other will be returned with columns 10 and 11 filled in by the Executive Engineer, or other officer aforesaid, to the applicant or applicants.

Applications for water for any purpose other than irrigation may be made in the form of an ordinary letter addressed to the Executive Engineer for Irrigation, or other officer aforesaid.

2.—The Executive Engineer, or other officer aforesaid, after instituting due inquiry, may either reject the application, or comply with it, either in its original form, or subject to such amendment as the applicant at his suggestion, accepts: Provided that—

(1) in every case in which he rejects the application the Executive Engineer, or other officer aforesaid, shall report his pro-

Canal Rules—*(contd.)*

ceedings to the Superintending Engineer for Irrigation for confirmation, to whom also an appeal shall lie against his order;

(2) no owner of a water-course or other person entitled to a supply of water under section 21 (*d*) shall be refused the supply to which he is so entitled.

3.—Except in the case named in the second proviso to the last preceding rule, no application for water for irrigation will be entertained unless the land to be irrigated is demarcated by a clearly distinguishable boundary and has been prepared for irrigation.

4.—All crops for which applications are received between the 15th January and the 15th October will be classed as *kharif*. Those for which applications are received after the 15th October will be classed as *rabi*.

Applications for wet *kharif* crops (such as rice, &c.) should be made before the 1st May and for *rabi* crops before the 15th November.

Applications for water for monsoon dry-crops may be submitted at any time, but applications received before the 1st of May will have priority over those subsequently made.

In all other cases, applications for water shall be complied with, as far as possible, according to their priority.

5.—The decision of the Executive Engineer on applications for water from each water-course should be given on the spot, as far as possible, in the presence of all applicants, who should receive notice to attend.

6.—If, from any cause, the water-supply from a canal proves insufficient to meet all the accepted applications for water, all questions regarding priority of right to receive the available water, and the quantity and regulation of supply, shall be finally determined by the Executive Engineer for Irrigation of the Division:

Provided always that the claims of those applicants whose applications were made before the 1st May for *kharif* crops, and before the 15th November for *rabi* crops, shall have priority over those subsequently made.

II.—Closing of Canals for Repairs, &c.

7.—No canal shall be closed for the execution of any repairs, alterations, or additions thereto, except in cases of emergency, with-

out the previous sanction of the Superintending Engineer for Irrigation, who shall fix the period, or periods, for which the supply of water may be stopped under section 28 (*e*) on account of the execution of such repairs, &c. In cases of emergency a canal may be closed, and the said period, or periods, may be fixed by the canal officer of highest rank on the spot.

III.—Water-supply Rates for Irrigation.

8.—The rates leviable for canal water supplied for purposes of irrigation will be fixed at a certain amount per acre, varying according to the kind of crop to be irrigated and the season of the year in which it is to be grown, and according as the water is obtainable from the canal by lift or flow.

9.—When a field receives the first or preliminary watering, and afterwards no crop is sown during the period named in column 8 of the application as that in which the crop for which the water was applied for should ordinarily come to maturity, the lowest rate chargeable for lift or flow (as the case may be) will be levied.

10.—If mixed crops be grown in the same field, or if different crops be grown in different parts of the same field, the rate shall be calculated on the highest rated crop grown during the period for which water is taken.

11.—When the crop first sown fails and is ploughed up and a fresh crop is sown in the same season, the rate shall be levied on that crop only which comes to maturity.

12.—If only part of a field be irrigated, the rate shall be chargeable on the area of the whole field unless such part shall, from the first commencement of the irrigation, have been clearly demarcated by a ridge not less than half a foot high.

13.—When a portion of a field has been irrigated with canal-water and a portion with well-water, the rate shall be chargeable on the whole field unless the portion irrigated by well-water shall from the first commencement of the irrigation, have been clearly demarcated by a ridge not less than half a foot high.

If the portion demarcated for the purpose of being irrigated by canal-water has nevertheless been partly irrigated by well-water, enquiry shall be made whether the use of well-water was necessitated by a deficiency in the supply of canal-water, and, if it be shown to the satisfaction of the Executive Engineer that it was so,

Canal Rules—(*contd.*)

the rate chargeable on the portion irrigated by canal-water shall not exceed the lift rate.

14.—If well-water is conveyed to any land irrigated from a canal in the same channel as the canal-water, the water-rate shall be chargeable on the whole of the land irrigated from such channel: Provided that if it be shown to the satisfaction of the Executive Engineer that the use of well-water was necessitated by a deficiency in the supply of canal-water, the rate chargeable shall not exceed the lift rate.

15.—The same provisions shall apply to irrigation from escape channels as to irrigation from other parts of a canal.

When the supply of water from any such channel lasts continuously throughout the period for which it is required for use, the same rates shall be levied as for a supply from the canal. When the supply is intermittent, such reduced rates shall be charged as may be fixed in each particular case under the orders of Government.

16.—If a supply of water is obtained by any person from a canal for the purpose of irrigation without the previous permission of the Executive Engineer for Irrigation of the Division, the rate chargeable for such water shall be double the rate chargeable for the authorized irrigation of the area irrigated, and this rate shall be leviable in addition to any penalty which may be imposed under the Act.

17.—Water may be given for the purpose of forming threshing floors free to holders of canal-irrigated fields, and to others at a charge per floor not exceeding half the lowest acreage rate.

Water-supply Rates for Non-irrigational purposes.

18.—Water supplied from a canal for any purpose other than irrigation will be charged for by volume or otherwise at such rate as Government shall from time to time determine.

IV.—Occasional Rates.

19.—The charge to be made under section 45 on account of water supplied through a water-course used in an unauthorized manner shall be as follows (namely):—

(*a*) if the water so used has flowed on any land and such land has derived benefit therefrom, } double the highest rate leviable for a single crop;

(*b*) if the water has flowed on any land but such land has not derived benefit therefrom,	double the rate that would be chargeable under Rule 9;
(*c*) in any other case...	double the rate chargeable under Rule 18 on the volume of water estimated by the Executive Engineer for Irrigation to have been used.

The above charges will be leviable in addition to any penalty which may be imposed under the Act on the person who unauthorizedly used the water.

20.—The charge to be made under section 46 on account of water supplied through a water-course which is suffered to run to waste shall be as follows (namely):—

(*a*) if the water has flowed on any land,	double the rate that would be chargeable under Rule 9;
(*b*) in any other case	double the rate chargeable under Rule 18 on the volume of water estimated by the Executive Engineer for Irrigation to have been wasted.

V.—Remissions.

21.—Remissions of water-rate under the last paragraph of section 31 may be allowed by the Superintending Engineer for Irrigation and may extend to the whole or to a part only of the rate, as he shall in each case think fit.

22.—Claims for such remissions shall be preferred to the Executive Engineer for Irrigation of the Division direct; and if not so preferred within one month from the time when the damage, in respect of which the remission claimed is alleged to have occurred, shall not be entertained.

If, without giving the Executive Engineer at least seven days' notice in writing of his intention, the claimant cuts the crop alleged to have been damaged at any time within 20 days after preferring his application, his claim shall not be entertained.

23.—If the application be preferred within the period prescribed by the last rule, the Executive Engineer shall, within 20 days after the date of its receipt or within the period of the notice, if any

Canal Rules—(*contd.*)

given to him under the said rule, make or cause to be made a local inquiry, at which he or any person acting under his special order in this behalf shall be present, and the result of which shall be recorded on the application, which, together with the opinion of the Executive Engineer, shall then be forwarded to the Superintending Engineer for disposal.

The order passed on the application shall be communicated to the applicant by the Executive Engineer.

24.—Remissions of water-rates may also be granted, at his discretion, by the Superintending Engineer for Irrigation, on reasonable cause being shown, and after due inquiry for any loss caused by deficiency or excess in the supply of water, when such deficiency or excess has been occasioned by some act or omission of a canal officer and independently of any act or omission of the person chargeable with the rate.

Applications for the remission of excess charges on account of water-rates shall also be disposed of by the Superintending Engineer for Irrigation, to whom such applications shall be forwarded for consideration by the Executive Engineer for Irrigation, or by the Collector, through the Executive Engineer for Irrigation.

25.—Any claim for remission of water-rate not falling under Rule 21 or 24 shall be reported by the Collector, through the Commissioner of the Division, for the orders of Government in the Irrigation Department.

26.—Intimation of remissions under Rules 21 and 24 will be communicated by the Superintending Engineer for Irrigation to the Examiner of Public Works Accounts and the Executive Engineer for Irrigation in statements prepared in the form of Appendix No. II.

The Executive Engineer for Irrigation shall keep a register of all authorized deductions from water-rates in the same form.

VI.—Recovery of Dues.

27.—A return of measurements and assessments shall be prepared by such subordinate canal officer as shall from time to time be deputed to this duty by the Executive Engineer for Irrigation of the Division and submitted to the Executive Engineer, who, with the aid of his establishment, shall test at least 10 per cent. of the measured areas.

28.—The Executive Engineer shall from the Register and Return Nos. II. and III. frame a statement of demands for water-rates which he shall forward, together with copies of the Register No. II. and of the Return No. III. to the Collector. This statement shall be rendered on 15th December for *kharíf* and on 1st May for *rabi*.

29.—On receipt of the demand statement the Collector shall issue instructions for the recovery of the amounts therein named from the persons respectively liable for the same.

The rates for *kharíf* shall be payable on the 1st February and those for *rabi* on the 15th June. They shall be payable, each in one instalment, to the revenue officers to whom the land revenue is payable by persons holding land in the villages in which the persons liable therefor respectively reside.

30.—If any objection is raised before the Collector, or any of his subordinates, as to any entry in the said statement, such objections shall be forwarded by the Collector, through the Executive Engineer for Irrigation of the Division, to the Superintending Engineer for Irrigation for disposal under Rule 24, if it has reference to some action on the part of the Irrigation Department; otherwise it shall be disposed of by the Collector, or, subject to the law and rules in force relating to the recovery of arrears of land revenue, by his subordinates.

If the decision of any such objection by the Collector, or any of his subordinates, results in the remission of any portion of any charge entered in the demand statement, the result shall be communicated by the Collector to the Executive Engineer for Irrigation of the Division and shall also be shown in the return to be submitted, under Rule 37, to the Examiner of Public Works Accounts.

Appeals.

31.—Every order passed by an Executive Engineer for Irrigation under Rule 13 or 14 shall be appealable to the Collector, and every order passed by any such officer under Rule 19 or 20 shall be appealable to the Superintending Engineer for Irrigation: Provided always that the appeal be presented within thirty days of the date on which the order appealed against was communicated to the appellant.

32.—All appeals preferred under the Act or under these rules must be made by written petition signed by the appellant. Such petition may be delivered at the office of the authority appealed to

Canal Rules—(*contd.*)

by the appellant in person during office hours, or be forwarded through the post.

Miscellaneous.

33.—Applications for free grants of water-supply shall be referred for the orders of Government in the Irrigation Department, and no such grant shall be made without the previous sanction of Government.

34.—In cases of dispute regarding water-supply, or remission, or abatement of water-rate, the water-gauges and meters set up by the Irrigation Department, shall, if certified by the Executive Engineer for Irrigation of the Division to have been in good order during the period to which the dispute relates, be held to furnish authoritative data for all calculations of discharge.

35.—No canal officer or other officer or subordinate in the Irrigation Department shall

(1) acquire, directly or indirectly, any share or interest in the distribution of water from any canal; or,

(2) purchase, or bid, either in person or by agent, or in his own name or in the name of another or jointly or in shares with others, for any Government property in, on, or appertaining to any canal.

Breach of this rule shall be punishable with a penalty under section 61, clause (9) of the Act.

Returns, &c.

36.—The Executive Engineer for Irrigation shall furnish an annual return, for *kharif* and *rabi* respectively, to the Superintending Engineer for Irrigation and to the Examiner of Public Works Accounts on the same dates on which the statement of demands is sent, under Rule 28, to the Collector. He shall also furnish the Superintending Engineer and the Examiner of Public Works Accounts with a general return on the 15th April of each year.

37.—The Collector shall furnish the Superintending Engineer for Irrigation, through the Executive Engineer for Irrigation of the Division and the Examiner of Public Works Accounts, with annual returns for *kharif* and *rabi* separately, on the 15th April of each year, showing the water-rates and miscellaneous revenue assessed and realized in the Civil Department.

38.—When separate water-rates have not been fixed by Government, but a consolidated soil and water-rate is levied, the Collector shall furnish the Superintending Engineer for Irrigation, through the Executive Engineer for Irrigation of the Division and the Examiner of Public Works Accounts, with an annual general return of consolidated revenue as soon after the close of the revenue year as possible.

39.—The Collectors in Sind shall furnish the Superintending Engineer for Irrigation in Sind and the Examiner of Public Works Accounts, on 15th April of each year, with returns for *kharíf* and *rabi* respectively, of receipts from "*haccaba*" on jághir lands, and of miscellaneous receipts from canals; and the Collectors in Gujárát and the Deccan shall furnish similar returns in cases where separate water-rates are recovered, as per Survey Register, and credited to Government in the Irrigation Department.

[*Note.*—Orders as to cost of collection will be found in G. R. No. 5562, October 30, 1878, Rev. Dept; and G. Rs. Nos. 4678, Dec. 15, 1878, and 2704, Aug. 8, 1879, Finl. Dept.]

2. Under Section 44 of Bombay Act VII. of 1879 water-rates are leviable from Inámdárs as well as from Government occupants on account of increased water-supply owing to the improvement of an existing reservoir. In the case of irrigated Inám lands which were assessed and recorded as dry-crop at the first Survey Settlement, there can be no difficulty in applying Section 44 to the levy of water-rate on account of improved supply from these lands if they now take the Government water. But there may be some difficulty in dealing with lands which, at the original settlement or in summary settlement sanads, were assessed and recorded as irrigated. There may in such cases be a doubt or contention as to the extent to which the amount or duration of the water-supply has been increased by the improvement. If the supply, having formerly lasted up to the end of January, has by the improvement become perennial, the improvement is clear and decided, but if the supply which previously lasted up to the end of January is now stated to have been extended by the improvement,—say, up to the middle of March,—care will be necessary not to over-estimate the extent of the improvement to the injury of the Inámdárs. In such cases Government in the Revenue Department are of opinion that the powers given by Section 44 of the Irrigation Act should be used with caution.—(*G. R. No.* 3706, *June* 28, 1881.)

The right to the water of a river flowing in a natural channel through a man's land, and the right to water flowing to it through an artificial water-course constructed on his neighbour's land, do not rest on the same principle. In the former case each successive riparian proprietor is *prima facie* entitled to the unimpeded flow of the water in its natural course, and to its reasonable enjoyment as it passes through his land as a natural incident to his ownership of it. In the latter, any right to the flow of the water must rest on some grant or arrangement, either proved or presumed, from or with the owners of the lands from which the water is artificially brought or on some other legal origin.—[*Law Reports VI., I. A. p.* 33.]

3. **Increased assessment.**—Survey Officers should, in future, give notice to the holders of land in the vicinity of canals under construction or about to be constructed in a district in which a Survey Settlement is about to be introduced, that on its completion they will be liable to increase of assessment, not only when they take water, but also when they are benefited by the canal through percolation or other advantages.—*G. R. No.* 4799, *Sept.* 7, 1874.*

4. The following rule has been laid down by the Secretary of State on the subject of enhanced assessments to be imposed in consequence of what are called "indirect benefits" arising from a Government Irrigation work.

Where the settlement has enhanced the assessment of any land in consequence of a disadvantage, which would otherwise have caused a lower assessment to be imposed, having been removed by the construction of a Government work of irrigation, the increase of revenue thus occasioned shall be taken credit for by the Irrigation Department. But the Settlement Department is not to assume that, because a work of irrigation has been constructed, the tract in its neighbourhood is necessarily to be assessed higher than it otherwise would be, unless an appreciable increase in the value of land can be directly traced to this cause.—*Sec. of State No.* 5, *Feb.* 23, 1882.

5. **Inam lands.**—The holders of inam lands who use water for irrigation from tanks constructed by Government are to pay water-rate, unless they show that they have a right to use the water.—*G. R. No.* 1546, *March* 26, 1878.

* See Revenue Code, Sec. 55.

6. **Planting of trees.**—Where practicable the embankments of all canals are to be planted with trees of the description that may be most suitable to the several localities.

For firewood the babool will as a rule be found the best. Steps should be taken before the monsoon to procure a sufficient supply of good seed.

Orders should be issued in the Irrigation Department for the planting and conservation of the trees, and the officers should communicate with the Conservator of Forests for advice as to the kinds of trees most suitable and for supplies of seed.

They should also communicate with the Collectors for advice and aid in procuring land adjacent to the canals which it may seem desirable to convert into forest.—*G. R. No.* 1021, *March* 10, 1869.

7. Remuneration of village officers.

Rules for remuneration of Village Officers for collecting irrigation revenue.

I.—If, at the expiration of five years from the time water for irrigation is made use of, the five years' average amount of irrigation receipts raises the revenue of a village 15 per cent., then the revision of the scale remuneration fixed for ten years should take place before the expiry of the term.

II.—In unsurveyed villages, where the remuneration of village officers has not been fixed for ten years, on an average of five years' receipts, the remuneration on irrigation revenue should be paid in the same way as the remuneration on land revenue is paid. In calculating this remuneration, irrigation revenue and land revenue should be added together, and the remuneration calculated on the single sum thus obtained.

III.—In alienated villages where Government do not derive any land revenue, the remuneration on irrigation revenue should be calculated on that revenue alone.

IV.—* * * * * After the expiration of the term for which village officers' remuneration has been fixed, when a new settlement is being made for the next ten years, the public works revenue will form one of the items on which the remuneration is to be calculated.—*G. R. No.* 769, *Feb.* 4, 1866.

NOTE—The mode of ascertaining the receipts due to Irrigation works will be found in G. of I. 346 A. I., Sept. 19, 1876, and other correspondence ending with G. R. No. 86 A. I.—252, April 10, 1878.

Remuneration should be given to village officers for collecting irrigation revenue, although the five years' average of irrigation receipts may not have raised the revenue of the village 15 per cent.

The irrigation revenue should be treated in the same way as land revenue, *i.e.*, thrown into one lump sum, and the percentage on it should be paid according to Wingate's scale.—*G. R. No.* 2457, *May* 8, 1879.

The remuneration for the village officers of Sátára should be calculated according to Rose's scale, which is the one in force in that district, on the whole revenue, that is, land and irrigational revenues put together.

No change should be made in the scale in force in Sátára during the currency of the existing settlement.—*G. R. No.* 2532, *April* 18, 1882.

The following orders belong to the subject of irrigation, but the works referred to in them do not come under the Irrigation Department:—

8. **Well irrigation.**—It is the desire of Government to encourage in every possible way the construction of wells, especially in the Deccan Collectorates, and applications for advances will receive favourable consideration. The fullest publicity should be given to the wishes of Government in this respect, and it should be explained that no increase of assessment will result on the revision of the rates in consequence of the construction of wells.—*G. R. No.* 3906, *Aug.* 14, 1871.

9. The plan of assessing lands irrigated by wells in districts like those of Indapoor and Mareh at the highest jerayet rate instead of imposing an extra well-assessment has the entire approval of Government. But a maximum jerayet rate should clearly not be imposed in cases where a well has been constructed since the introduction of the Survey, and where that alone, and not the actual quality of the soil, warrants the imposition. To do so would in effect be to tax improvements made during the currency of a settlement, and would be in contravention of Section 30 of the Survey Act.† The only principle on which such a proceeding would be justifiable, would be in consideration of the water-bearing properties of the soil. But the Survey Officers have admitted their inability to act on this

† Now Section 106, Revenue Code.

principle generally, and the result of the proposed system would be to tax the man whose enterprise and labour have induced him to sink a well, while his neighbour, whose land may possess precisely the same properties, escapes the extra burthen, simply because he has not availed himself of his opportunities.

It is of the highest importance to offer every encouragement to the increase of the number of wells in those districts which are so subject to drought.—*G. R. No.* 4050, *Aug.* 22, 1871.

NOTE.—See also Rules for Takávi in chap. VIII.

10. The orders in respect to the revision of the assessment on lands irrigated from wells are—

1. That in the case of old wells constructed before the first settlement, all special water assessment should be abandoned, and the maximum jerayet rate alone levied.

2. That in the case of new wells constructed subsequent to the first settlement, the ordinary dry crop rate should be imposed without any addition whatever on account of the new wells.

The first rule was intended in the first instance to be applicable to the drier talookas of the Deccan Collectorates, where the rainfall is, as a rule, light and uncertain. It is now generally adopted in the Deccan and Southern Maratha Country.

Boorkees of permanent construction are to be treated as wells. There is no objection to classing at a higher rate land within a certain distance from a stream from which water can be obtained by means of a Boorkee. The same principle may be adopted in the case of land which derives benefit from its proximity to a tank. This should form part of the regular process of classification, in order that it may be tested by the Classing Assistants in the same manner as other classification returns.—*G. R. No.* 1028, *Feb.* 25, 1874.

Government are now prepared to give a general assurance that Clause (*b*), Sec. 107, Land Revenue Code, will not be applied to wells dug at the expense of the owner or occupier of the soil. In the same way in any other specific case, Government will decide at the request of an applicant for an improvement loan, whether the clause applies to his project or not. Government are also willing to give general application to the two rules as to wells in force in the Deccan and Southern Marátha Country.—*G. R.* 6682, *Nov.* 10, 1881.

11. Village Bandharas.

Rules regarding Bandharas (dams) built across streams or nullas.

I.—Lands under bandharas existing at the original settlement, have been assessed at garden rates, and will, at the revision, pay whatever revised rates may be determined upon.

II.—Lands classed as dry-crop at the original settlement, but which have been converted into garden by the use made of water from public streams beyond the limits of the occupancy of the cultivator during its currency will be assessed at the revision at garden rates, modified according to the quantity of water obtainable, the number of months for which it can be depended upon, the description of cultivation which it will render practicable, the cost of providing the means for obtaining water or forming the water-courses (páths) necessary for its utilization.

III.—When lands are classed at the revision settlements as dry crop, and it is desired to convert them into garden during the currency of those settlements by the construction of temporary or permanent bandharas on, or by drawing water directly from, streams not within the boundary of a cultivator's occupancy, the previous permission of the Collector must be obtained, and any person erecting a bandhara or drawing water without such permission will be liable to the penalties prescribed by law. On giving permission the Collector may couple it with such conditions as to payment of garden rates, the removal of obstructions to the stream arising from the means employed to obtain water, &c., as may be desirable. In those collectorates in which it may have been the custom to levy extra rates at once without waiting for the expiration of existing settlements, the practice will continue, but where such has not been the practice, it will be left to the Collector, under the orders of the Commissioner, to make such conditions as to keeping channels clear, and other matters relating to the use of the water, as he may consider fair and reasonable.

The Collector will, in granting such permission, pay due regard to the interests of those who may have already erected bandharas on the same stream, and will further take care to obtain from the applicant a written acknowledgment of the rights of Government to make other use of the water at any future time, if they should think fit to do so—to remove the bandhara without compensation

whenever it may be desirable—and to compel the applicant to clear the stream of any obstruction caused by his neglect to keep the bandhara in proper order.—*G. R. No.* 3618, *July* 14, 1874.

12. If bandharas are erected without permission, they will either be removed, or the lands watered from them assessed as bagayet. Mamlutdars and their subordinates and village officers are to report if they find bandharas so erected without permission.—*G. R. No.* 3172, *June* 23, 1874.

CHAPTER XI.

FORESTS.

The Forest Department in this Presidency is of recent origin, the appointment of Conservator of Forests having been created in 1847, and having existed for many years only in the person of Dr. Alexander Gibson. For a few years before that, correspondence relating to trees and forests had been conducted through the Military Board, and it was only in 1865 that it was decided that the general administration of the forests should be conducted in the Revenue Department. It was about the same time that the department was much enlarged, and its importance has been increasing ever since.

In the early days of our rule, as in the times preceding it, but little trouble was taken about the forests or the rights of Government in trees, for the simple reason that the abundance of jungle rendered wood of but little value, and it seemed not worth while therefore to restrict the people in cutting down trees pretty much as they liked. But as the country has gradually been cleared and cultivation has increased with the population, it has been necessary for Government to interfere to prevent the wasteful destruction of trees.

Under the Forest Department are included not only what is generally understood by the word forests, but also all matters relating to timber trees in Government land, plantations, the supply of timber and fuel, and other minor matters relating to wood. Owing to little care having been taken in most collectorates to prevent the destruction of timber, there is now more work to be done in creating forest reserves than in preserving the old forests.

In the very valuable Report on the Forests and Forest Department of this Presidency, made by Dr. Brandis (No. 208, June 18th, 1870) he says: "Forest business in Bombay is not simply the administration of certain well-defined Government estates which may be managed by a separate agency without interfering with the interests and privileges of the surrounding population. Forest administration in this Presidency means the management of public forests cut up and interlaced with private lands, burdened in most

cases by a variety of customary rights and privileges: it comprises further the management of village forest, and the maintenance and exercise of the Government forest rights in occupied lands and in private estates. If an independent department were to deal with these multifarious and intricate matters without the co-operation of the Revenue Officers the result would not be satisfactory." This explains why it is that the work of the Forest Department is to so great an extent under the Collectors.

1. **Objects of the department.**—The Home Government attaches very great importance to whatever tends to the conservation of forest, and the improvement of the means of communication within them or access to them. Measures for remedying the deficiency of firewood are within the province of the Forest Department, and also the provision of proper means of conveyance for the timber and firewood cut, and the connection of the forests with the great lines of traffic throughout the country.—*Secretary of State, Dec. 16, 1864.*

2. **Principles of the department.**—The true objects for which the Forest Department is organized and maintained are:—

1st.—To guard and preserve from wasteful destruction the timber growing on defined tracts of land, which may properly be withdrawn from private occupation; and by good management to ensure the supply from those tracts in time to come of the timber needed to meet the wants of the country.

2nd.—To combine with the above the realization by reasonable means of such a revenue as the Government is fairly entitled to expect from its possession of such valuable property.

But in striving to attain these ends Government are bound to pay due regard to the habits and wants of perhaps the poorest class of the population; and they strongly deprecate vexatious and oppressive interference with their daily life, for the purpose of enforcing in petty details the so-called rights of the Forest Department.—*G. R. No. 6144, Nov. 1, 1875.*

3. It cannot be too strongly impressed on all connected with the Forest Department that their aim should be to conciliate the villagers in forest tracts and to secure their co-operation by liberal

treatment in respect of their domestic wants, and by giving them employment as much as possible.—*G. R. No.* 5963, *Nov.* 12, 1874.

4. Considering the alarming extent to which the denudation of the country had been permitted to proceed before any really effectual steps were taken to arrest the evil, it would be an unwise and short-sighted policy either to curtail the expenses necessary to repair the neglect of past years, or to increase present revenue by cutting more than is absolutely required for the wants of the country, or to have recourse to the wasteful and extravagant system of cutting and selling by contract. Excluding a few exceptional districts, such as Kanara and Tanna, it is as much as the department can be expected to do for several years to come, if they succeed in preserving an equilibrium between revenue and expenditure.—*G. R. No.* 5455, *Oct.* 14, 1874.

5. **Management.**—The management of the forests is left entirely in the hands of the Local Governments, but the estimated expenditure for the year is submitted to the Government of India, in accordance with the rules for the preparation of the Budgets of the Local Governments. Thus the Government of India will be sufficiently informed of all financial proceedings in regard to the department, while there will be no unnecessary restraint in regard to expenditure either on forest operations, the making of roads, or any other improvements which will make the forests more valuable. The independent action of the Local Governments with regard to the management of their own forests, and attention to the general financial regulations of the Supreme Government for the expenditure on them are hereby secured.—*Secretary of State, Dec.* 16, 1864.

6. **Inspector General of Forests.**—The Inspector General of Forests in India corresponds directly on all forest matters with the Conservators in this Presidency, and may call for any information, reports, and returns which he may think necessary. This power is not given with a view to encourage interference with the independent action of the officers of this Presidency otherwise than by advice, but only to ensure forest administration being conducted, as far as different circumstances will permit, on uniform principles.—*G. of I., Sept.* 1, 1870; *Secretary of State, Jan.* 5, 1871.

7. **Uniform.**—All classes of the forest protective establishment, including rangers and foresters, should wear uniform.

It is in no way degrading to a Forest Officer of any rank to be obliged to wear a uniform, and if any of them possess strong prejudices against having to wear uniforms, they are at liberty to leave the service.

As regards uniformity of dress, there is no very urgent reason why each division should not have its own uniforms and badges and its own side-arm.

The Marátha koita, which every man knows how to use, hung in the common wooden sling used by the hillmen, is very handy for all purposes, and it should therefore be used in the Northern Forest Division. In the Southern Forest Division the hunting knife of the pattern suggested by Colonel Peyton can be used if that officer deems it superior to the bill-hook.

As regards material for the uniform, the Balmattha or Mangalore Mission cloth is in every way better and more suitable than thick heavy English cloth.

Great-coats cannot be provided at Government expense. A good strong country kambli is all a man could need, and this he may well be expected to supply for himself at his own cost, as he would have to do were he a cultivator or a hill-man living in his own village.

In Sind no change is required, as from the Conservator's report it would appear that the Forest Department officers in that province already possess suitable uniforms, arms and accoutrements.—*G. R. No.* 2101, *March* 31, 1882.

8. **Jungle work.**—The Conservator and his Assistants are expected to pass their time as much as possible in the jungles, and not at the desk: their office work is to be reduced to a minimum.—*G. R. No.* 3541, *July* 21, 1871.

9. **Forest Officers and Collectors.**—The question of the relation in which Forest Officers are to stand towards Collectors hardly admits of being defined by precise rules. Much must necessarily be left to the good sense of the officers concerned. Looking to the vast influence a Collector possesses under a ryotwar system of revenue administration, it would be inexpedient to lose the co-operation of so powerful an ally; and it is certain that until the demarcation of forests is completed it would not be possible to

dispense with his assistance and that of the numerous officials under his control. Therefore—

(1) Subject to the following restrictions the District Forest Officer is to be subordinate to the Collector in all forest matters.

(2) All orders of a professional character—relating, for example, to felling, planting, and other operations—will emanate from the Conservator, but are to reach the District Officer through the Collector. If the latter officer sees any reason to object to them, he can do so; and differences of opinion between him and the Conservator which cannot be otherwise settled are to be referred to the Commissioner, and, if necessary, to Government.

(3) All correspondence between the District Officer and the Conservator, including bills for travelling allowance, periodical reports, estimates, &c., are to be sent through the Collector, who will make such comments as he may deem advisable.

(4) The Collector is not to issue orders to the District Officer affecting forest management direct; but if he deems it necessary to order him to proceed to a particular locality he can do so, sending a copy of such order to the Conservator.

(5) The Conservator is the controlling authority in all matters of patronage in the subordinate branches, and in all matters of departmental discipline.

(6) An annual plan of forest operation is prepared by the District Officers and submitted through the Collectors to the Conservators, who in turn submit, through the Commissioners, a sketch of the proposed operations in their Divisions, for the information of Government.—*G. R. No.* 3756, *Aug.* 6, 1870.

Whenever the Forest Department propose to take up land for forests, the application should invariably be forwarded in the first place to the Collector of the District, who should submit the matter with his opinion thereon to the Commissioner of the Division. The opinion of the Collector should always be given *fully*. Government look to the Collectors, who are in a better position to judge than Forest Officers, that in no instance is more money given by Government for the right of occupancy of its own land than is absolutely necessary.—*G. R. No.* 1653, *March* 26, 1879.

The Conservator of Forests should issue strict orders to his Assistants, the District Forest Officers, that all correspondence between them and the Conservator should pass through the Collector of the District.—*G. R. No.* 4376, *Aug.* 20, 1880.

Purely account papers relating to disbursements for which the Conservator is the sole responsible authority need not pass through Collectors, but all correspondence relating to Forest expenditure not actual accounts, but charges not already sanctioned, or usual, should in addition to the annual forest budgets pass through the Collectors.—*G. R. No.* 1445, *March* 10, 1881.

Government Resolutions on which instructions are issued by the Conservator shall be sent by him to the District Forest Officer through the Collector of the District. Resolutions on which no such instructions are passed may be transmitted direct to the District Forest Officer by the Conservator of Forests.—*G. R. No.* 2873, *May* 2, 1882.

10. **Examination.**—1. Every officer joining the Forest Department in the Bombay Presidency shall pass an examination in one of the Vernacular languages of the Presidency—Maráthi, Gujaráthi, Kánarese or Sindhi—and in surveying according to the Lower Standard, provided that officers who hold the certificate of having completed the professional education prescribed by the Secretary of State shall not be required to pass again in surveying.

2. The test in the vernacular language shall be that prescribed for junior Civilians before their investiture with Third Class Magisterial powers.

3. This examination will be held before the Central Committee for Vernacular Examinations or such other Committee as Government may appoint specially for the purpose.

4. Every officer shall present himself for examination in the vernacular language of the District in which he is employed at the first meeting of the Central Committee held after he has been nine months in the service, and he shall be liable to lose his appointment if he fails to pass at the first examination held after he has been eighteen months in the Forest Department.

5. The test in surveying according to the Lower Standard will be as follows :—

> A circuit round an area of not less than two square miles of flat country to be traversed with a prismatic compass and chain ; the bearings, distances and offsets to be recorded in a field-book, and to be plotted on a scale of not less than 8 inches =1 mile. The roads, paths, streams, houses and other topographical features to be filled in by plane table and chain. If

the officer conducting the examination certifies that no plane table is available, the interior detail should be filled in by prismatic compass and chain. A line not less than one mile in length to be levelled throughout from both ends, and the sections to be afterwards plotted on a scale of 8 inches=1 mile for horizontal distances and not less than 20 feet=1 inch for vertical distances.

6. To qualify for promotion to the post of Assistant Conservator of Forests, Second Grade, an examination in the following subjects must be passed by an Assistant Conservator of the Third Grade:—

First.—The vernacular language of the district in which he has been employed according to the Lower Standard examination test for junior Civilians, if this test has not already been passed.

Second.—Surveying according to the Lower Standard, if he has not already qualified in this subject.

Third.—The Indian Forest Act No. VII. of 1878.

Fourth.—Departmental rules, accounts, standing orders relating to forests and official business.

Fifth.—The land revenue system of the district in which he may have been employed.

In addition to the above a certificate must be obtained from the Conservator of Forests of the Division, in the form prescribed, that the Assistant Conservator is competent to hold charge of a Forest District.

7. To qualify for promotion to the First Grade of Assistant Conservators, an Assistant Conservator of the Second Grade must pass an examination in the vernacular language according to the Higher Standard examination test prescribed for junior Civilians; must be certified by the Conservator of Forests to be fully competent to hold charge of a Forest District; and must be considered to have merited promotion.

8. An officer transferred from one district to another district in the vernacular language of which he has not passed, will be required to pass an examination in the vernacular language of his new district, according to the Lower Standard examination test within one year of transfer. But an officer who in consequence of transfers has passed in the vernacular languages of two different districts by the Lower Standard, will, if otherwise qualified, be eligible for promotion to the first grade of Assistant Conservator in whatever

district he may be serving, without being required to pass in any one language by the Higher Standard.

The Departmental Examinations of Forest Officers will be conducted by the Central Committee; for the purposes of examining such officers a Conservator or Deputy Conservator of Forests will from time to time be appointed by Government to be an additional member of the Central Committee; and the Conservator or Deputy Conservator of Forests so appointed will conduct the examination in surveying and in "departmental rules, accounts, and standing orders relating to forests and official business."—*G. R. No.* 5924, *Nov.* 10, 1880.

9. Certificates of qualification by the Higher Standard of surveying may be granted to Forest Officers proficient in the following branches of Surveying, viz.:—

Forest Department Code, Addenda and Corrigenda No. II., 2.

In the Field.

1. Survey with chain only.
2. Survey with prismatic compass and chain, and plot by angles and distances.
3. Traverse with chain and circular protraction.
4. Traverse with theodolite, chain and clinometer.
5. Connection of traverses with trigonometrical stations.
6. Triangulation.
7. Survey with plane table and chain.
8. Survey of hilly ground with plane table (to include the fixing of ridges and streams and the production of an intelligible map).

In Office.

1. Reducing and enlarging a map by squares and triangles.
2. Use of the pentagraph.
3. Use of the planimeter.
4. Methods of calculating areas roughly.
5. Computation of traverses.
6. Reduction of distances from clinometer readings.
7. Drawing up a chart from numerical data.—*G. R. No.* 2878, *June* 4, 1880.

11. **Extraordinary Expenditure.**—There are certain cases in which the administration of forests must, like the Irriga-

tion Department, undertake works of public utility, the outlay on which within one year may not always be covered by the revenue of the year. The rule that the forest expenditure shall always be covered by the revenue can, in its very nature, only apply to ordinary expenditure.

It must, of course, be a principle in the spread of forest conservancy, as in the spread of irrigation not to undertake anything that is not likely in the end to prove remunerative. Unless this is done, the operations will prove to be financially impracticable if carried out on any large scale. But it would be fatal to progress to apply the principle so as to refer to the income and expenditure within each year. The forest expenditure, like that for irrigation, must be divided into two grand classes—ordinary and extraordinary.

For the ordinary expenditure it is at least necessary not to allow any expenditure beyond the year's income; indeed, as a general rule, the expenditure should be far less than the income if any revenue is to be derived from the forests. But for the extraordinary expenditure such a rule is inapplicable. Each proposal for extraordinary expenditure must be regarded as of the nature of capital outlay, and must in the first instance be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay. When once this has been established, and if the outlay is otherwise proper and convenient, the expenditure should be sanctioned irrespective of the *present* income of the forest, and subject only to considerations of practical convenience and financial prudence.

Next to improved communications and to irrigation, there is nothing which the Government can undertake in the way of physical improvement so advantageous at once to the comfort and well-being of the people, and the progress of the country in civilization and riches, as the maintenance and improvement of existing forests and, wherever necessary, the establishment of plantations for timber and fuel; while, there is here not only advantage to the country, but a certain prospect of an ultimate large income to Government in a way that will not press on the people, but on the contrary will aid their resources.

Such being the case, it appears desirable to encourage the Local Governments to bring forward carefully considered schemes likely to be ultimately profitable, and to set them in hand as soon as they

are matured, and all needful arrangements made for carrying them out gradually, systematically, and economically.

These views are conditional on the understanding that a proper distinction between ordinary and extraordinary expenditure will be carefully maintained.

Expenditure on account of the following three classes of works or undertakings may be regarded as capital or extraordinary expenditure :—

1*st.*—Purchases of land on a large scale for plantations, or the purchase of forests, or the purchase of rights and privileges in Government forests from the inhabitants of the neighbourhood, or from other parties.

2*nd.*—Plantations on a large scale.

3*rd.*—Works undertaken to facilitate the working of the forests, such as roads, canals for floating timber, and works for the improvement of existing streams.

These appear to be the only classes of outlay involving *bonâ fide* capital expenditure, which need not necessarily be covered by the income of the same year. Whenever any individual item exceeds Rupees 5,000, it should be entered separately, under its proper sub-head, in the Budget Estimate, and a separate detailed report or estimate should be submitted explaining the particulars of the work proposed. In the case of roads, canals, and other works, which admit of the employment of the Public Works forms of estimate, these should be used, but in all cases these reports on projects should be accompanied by the needful maps and plans, and by a detailed specification of what is proposed to be done.

Such projects should, as far as practicable, be submitted for sanction to the Government of India in anticipation of the Budget Estimates.

These rules will apply to all projects either for the purchase of forests, or forest rights, or for plantations on a large scale, or for communications individually exceeding Rupees 5,000 in one year, whether they create an excess of expenditure over income or not.—*G. of I. No.* 23, *Oct.* 19, 1867.

12. **Temporary Establishments.**—"2. The existing practice in the Forest Department of most provinces is to entertain (in addition to the permanent establishments, which require the sanction of the Government of India under the orders of 17th May

1878, and the cost of which is charged under B, 'Establishments') temporary hands to superintend timber operations, and for various other purposes. The cost of such temporary establishments forms a part of the total expenditure of the work on which they are employed, and is charged under the main head of A, 'Conservancy and Works.' The Governor-General in Council recognizes the fact that forest work demands a certain latitude in this respect; that establishments entertained for its practical execution must be elastic; and that it would not promote economy to make the employment of temporary men subject to the rules under which permanent establishments are sanctioned by the Government of India.

"3. All temporary establishments must, however, receive the specific sanction of the Local Government, which must be given for a fixed period, in no case to exceed twelve months; it being borne in mind that the sanction lapses with the provision made in the budget grant for the work on which they are employed.

"The sanction of the Local Government to the entertainment of any particular establishment may, if considered expedient, be given to a monthly maximum amount, and it may be left to the Conservator to make such alterations as he may from time to time find necessary in the scale of such establishment. But the sanction should in each case specify distinctly the dates from and to which the establishments are to be entertained, and the budget sub-head to which their cost should be charged; and in every case when the sanction accorded is for twelve months, the period should be counted from the 1st March to the end of February, so that the cost may be met from the budget grant for the year.

"The Comptroller-General should invariably be furnished with a copy of the orders sanctioning the entertainment of temporary establishments.

"4. Establishments employed on timber operations will be charged to sub-head A I, 'Timber and other produce removed from the forests by Government agency'; those entertained for the collection of revenue derived from timber and other forest produce removed from the forests by consumers or purchasers will be entered under A II, and those employed on other works will be charged to the proper sub-head of A, 'Conservancy and Works.'

"5. Forest guards in charge of demarcated forests will ordinarily be included in the permanently sanctioned scale of establishments, and their pay will be charged to the sub-head B I c., 'Sub-

ordinate forest and depôt establishments.' But cases may occur in which Local Governments and Administrations may find it necessary to sanction temporary establishments for employment in forests which are not demarcated, or in demarcated forests, on special occasions, in order to strengthen the permanent establishments. In such cases the pay of these establishments will ordinarily be charged to one of the six sub-heads of A VIII., 'Demarcation, improvement and extension of forests,' and should it in any case appear necessary, there will be no objection to the addition of a new sub-head under A VIII.

"6. Persons entertained as a temporary measure for the protection of forests from fire may be regarded as day-labourers, and be charged as such in the accounts of the Forest Department, under the authority of the Conservator of Forests, without requiring the sanction of the Local Government. It will, however, rest with Local Governments, either in particular cases or generally in a province, to require that the men employed upon this duty shall be classed among temporary establishments, and shall as such be subject to their sanction under the rules. Local Government should inform the Comptroller-General of any order passed by them to this effect.

"7. Temporary office establishments may be entertained under the orders of Local Governments and Administrations when absolutely necessary, and their cost may be charged to appropriate sub-heads under A, 'Conservancy and Works,' or B, 'Establishments,' whichever may be most convenient.

"8. The employment in any temporary establishment of all persons drawing Rs. 100 per mensem or more requires the specific sanction of the Government of India.

"9. The pay of all temporary establishments must be drawn on regular salary bills in the same form as those of permanent establishments.

"10. Persons employed on temporary establishments are not entitled to leave of absence, nor does their service count for pension, unless the post which they hold is subsequently converted into a permanent appointment."—*G. of I. No.* 46-*F.*, *Nov.* 1, 1879.

13. **Administration Report.**—The annual Progress Report of the Forest Department is to show the operations of the

financial year, and its main divisions should be as far as possible under the following headings :—

Section I.—Inspection of forests.
„ II.—Reserves.
„ III.—Plantations.
„ IV.—Yield of forests.
„ V.—Financial results.
„ VI.—General remarks.

It is to be sent by the Conservator to the Commissioner not later than October 15, and the Commissioner is to send it on within a week. A list of places visited by the Conservators and Assistants is to be given, and the nature and extent of free grants of wood and timber made during the year are to be prominently noticed.—*G. of I. Oct.* 9, 1866, *and No.* 742, *June* 23, 1873; *and G. R. No.* 1115, *Feb.* 27, 1873, *and No.* 3288, *May* 23, 1877.

14. **Demarcation.**—The work of demarcation is of primary importance—not more in the interest of the Forest Department than to protect the cultivators from the oppression and hardship they must necessarily be subjected to if the restrictions essential to forest conservancy are not limited to well-defined areas.

After the selections have been made and final sanction given, the blocks are to be entered in the maps, and recorded in the registers, copies of which are to be kept in the offices of the Collectors and Conservators.

In districts where the Survey is in progress, forest demarcation is to be effected simultaneously.—*G. R. No.* 3756, *Aug.* 6, 1870.

15. It is very desirable that when the demarcation of forest reserves is begun in any district it should be completed as quickly as possible so as to prevent the establishment of village or other rights over the selected areas. Land once demarcated as forest should not again be given up for cultivation without very strong reasons concurred in by the Forest officers.—*Sec. of State, No.* 2, *Jan.* 17, 1878.

16. Alterations are not to be made in the existing boundaries of Survey numbers with a view to straightening bends or cutting off indentations. Entire numbers can in most cases be retained or excluded as circumstances may demand, and existing ones should not be divided without reference to the Survey Commissioner.

The pay of Surveyors employed on this duty should be charged to the Forest Department, and also any expense incurred for compensation.

A formal inspection of the boundaries should be made by the Deputy Conservator or his subordinates before the demarcated tracts are finally put into the possession of the Forest Department.—*G. R. No.* 1615, *May* 2, *and No.* 3541, *Oct.* 4, 1866.

17. Settlement and Demarcation—Powers of Officers.—Many of the difficulties which the Forest Department has had to contend against in former times have arisen from the absence of any forest law in this Presidency up to the year 1878, in which year the Indian Forest Act No. VII. of 1878 came into force. Under this Act forests are divided into three classes:—

I.—Reserved forests.

II.—Protected forests.

III.—Village forests.

Section 34 of the Act imposed on the local Government the responsibility of determining, within twelve months from the date on which the Act was introduced, and after consideration of the rights of Government and of private persons in all forest lands or waste lands then under its executive control for purposes of forest conservancy, what forests were actually in the position of reserved or protected forests in the meaning of these terms as used in the Act, and of declaring them accordingly by a notification in the Local Official Gazette.—*G. R. No.* 5814, *Nov.* 12, 1878.

As the time assigned by the Act for deciding what lands should be classed as reserved or protected forests was much too short to enable Government to make a satisfactory enquiry, settlement, and record of the rights of private persons sufficient for the purposes of the Act, they ruled that except in those cases in which definite orders were passed by them no such enquiry, settlement and record had taken place.—*G. R. No.* 5814, *Nov.* 12, 1878.

Large areas were notified under this section on 1st March 1879 in several Districts of this Presidency without detailed enquiry into rights, and it became therefore necessary to appoint for that purpose Forest Settlement Officers under section 4 of the Act. In some Districts Assistant and Deputy Collectors have been appointed to be ex-officio Forest Settlement Officers within their respective charges, while in others special officers have been appointed to

perform this duty. As it was of the greatest importance to effect the settlement of forest matters as early as possible, and at the same time to secure a full, final, and satisfactory settlement, Forest Settlement Officers were entrusted in certain districts with the work of Forest Demarcation.

Powers and duties of a Forest Settlement Officer.

The "Forest Settlement Officer" (*vide* Section 4c of the Act) is appointed to enquire into and determine the existence, nature, and extent of any "*rights*" alleged to exist in the favour of any person in or over any land comprised within the proposed forest limits, or in or over any forest produce, and to deal with the same as provided by the Act.

The "Settlement Officer" is required (Section 7) to take down in writing any statements of claims of "*rights*" made under section 6, and to enquire into all claims duly preferred under that section, and the existence of any "*rights*" mentioned in Sections 4 and 5, so far as may be ascertainable from the records of Government, and the evidence of any persons likely to be acquainted with the same.

In the case of a claim to a "*right*" in or over any land other than a right, if any, of pasture, or to forest produce, or a water course, the Forest Settlement Officer shall (*vide* Section 10) pass an order admitting or rejecting the same in whole or part.

If such claim be admitted in whole or in part, the Forest Settlement Officer shall either—

(1) exclude such land from the limits of the proposed forest, or

(2) come to an agreement with the owner thereof for the surrender of his rights, or

(3) proceed to acquire such land in the manner provided in the Land Acquisition Act, 1870.

The Forest Settlement Officer is deemed to be a Collector proceeding under the Land Acquisition Act, 1870 (*vide* Section 10*a*), and he may, with the consent of the claimant, or the Court may, with the consent of both parties, award compensation in land, or partly in land and partly in money (Section 10 *d*).

In the case of a claim to "*rights*" of pasture or to forest produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part (Section 11).

The Forest Settlement Officer, when passing any order under Section 11, shall record (Section 12) so far as may be practicable—

(*a*) the name, father's name, caste, residence, and occupation of the person claiming the right;

(*b*) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any) in respect of which the exercise of such rights is claimed.

If the Forest Settlement Officer admits, in whole or in part, any claim under Section 11, he shall (*vide* Section 12) record the extent to which the claim is so admitted, specifying the number and description of the cattle, which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest produce which he is from time to time authorized to take or receive, or such other particulars as the case may require. He should also record whether the timber or other forest produce, obtained by the exercise of the rights claimed, may be sold or bartered.

After making such record, the Forest Settlement Officer shall (*vide* Section 14) to the best of his ability, and having due regard to the maintenance of the reserved forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the "*rights*" so admitted. For this purpose, the Forest Settlement Officer may—

(*a*) set out some other forest tract of sufficient extent and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them the right of pasture or to forest produce, as the case may be, to the extent so admitted; or

(*b*) so alter the limits of the proposed forest as to exclude forest land of sufficient extent, and in a locality reasonably convenient for the purposes of the claimants; or

(*c*) record an order, continuing to such claimants a right of pasture or to forest produce (as the case may be) to the extent so admitted, at such seasons, within such portions of the proposed forest, and under such rules, as may, from time to time, be prescribed by the Local Government.

In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the reserved forest, to make such settlement under Section 14, as shall ensure the continued exercise of the said *rights* to the extent so admitted, he shall (*vide* Section 15) subject to such rules as the Local Government may from time to time prescribe in this behalf, commute such rights, either by payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.—*G. R. No.* 4919, *Sep.* 15, 1879.

It is the duty of the Forest Settlement Officer to enquire into the existence of rights of way as well as any other rights even if they are not claimed, and necessarily to define in his proceedings whether they are public or private, high roads, cart tracks or bye-paths. No right of way thus defined and admitted can be afterwards stopped without the previous sanction of the Local Government and until a reasonably convenient substitute has been provided. The provisions of the Act are most distinct and careful, and His Excellency in Council desires that they may be most strictly followed by all officers concerned in Forest Settlement and management. Any vexatious and illegal interference with forest rights or rights of way in forests will be visited with the severest displeasure of Government.—*G. R. No.* 3112, *May* 31, 1881, *with Leg. Remr.'s Opinion.*

The powers and duties of a Forest Demarcation Officer are—

(1) To settle claims in lands under Forest control prior to 1st March 1879.

(2) To recommend the rejection from the notified forest area of all unsuitable lands.

(3) To select fresh lands suitable for forest purposes; such as can be at once acquired being entered as forest, and such as are to be acquired hereafter being entered within the proposed forest limit, but to be left uncolored on the maps; the Conservator and the Collector being furnished with lists of such lands and directed to acquire them for the permanent forest area whenever practicable.

(4) To superintend the execution of awards and settlements in old and new forests.

(5) To prepare a complete and accurate list of forest lands with columns noting the orders relating to any liable to special treatment.

(6) To erect forest boundary marks in an outward and visible form.

(7) To correct the maps and registers in accordance with the demarcation.

It is for the Forest Settlement and Demarcation Officer to recommend what lands should be disforested, and not himself to expunge them from the list of reserved forests. In all other respects orders passed and decisions given by the Forest Demarcation Officer should be regarded as final. In cases where lands now occupied but suitable for forest purposes can be obtained in exchange for lands which although already notified as reserved forests are less suitable for forest conservancy, and prompt action is desirable, the Forest Demarcation Officer may, if the District Forest Officer concurs in holding the exchange expedient, be authorised to effect the exchange without obtaining the previous sanction of Government to the disforesting of the notified forest lands. He should report his action to Government and measures would subsequently be taken to issue the notification formally disforesting the lands granted in exchange to cultivators.

In demarcating the reserved forests one great object to be held steadily in view is to keep them as far as possible in compact blocks. Extreme irregularity of outline should also be avoided as far as may be. As regards the question of the inclusion only of entire numbers within reserved forest boundaries or of breaking up survey numbers into portions, including only one part within the reserved forest and excluding the other in order to maintain a symmetrical outline, no rigid rule should be prescribed. Circumstances vary in different cases, and it may be left to the Forest Demarcation Officer to determine in each particular instance what course is most advantageous. In the large majority of cases it will probably be found advisable to include whole numbers.—*G. R. No.* 529, *Jan.* 26, 1881.

16. **Privileges of Forest Villages.**—The privileges generally given to the inhabitants of villages, the lands of which have been reserved or protected, are to cut and remove grass free of charge in the reserves, and to graze cattle, cut and remove dead wood for fuel, and thorns for fencing purposes, in the unclosed portion of the protected area.—*G. R. No.* 7796, *Dec.* 22, 1881.

17. **Forest Register.**—The following form of forest register should be adopted as Village Form No. 2(*a*). Forest land should be omitted from Village Form No. 2. In the land register (No. 1) the forest numbers should be described as 'reserved' or 'protected' forest.

2.—The forest register will be permanent like Form No. 1: If the forests are hereafter made into new numbers, it will be convenient to retain in Form No. 2 (*a*) both the old survey and new forest numbering. An extra column may be provided for the latter.

3.—The forest register should contain an accurate statement of all rights and privileges. It should be prepared and signed by the Forest Settlement Officer after the work of settlement and demarcation is completed.

FOREST REGISTER.

Táluka *Village*

Survey No.		Area.		Description.			Decision, if any, affecting the land and rights and privileges granted by Government. If grazing has been permitted how much may be closed at a time.	REMARKS.
Survey No.	Survey Pot Nos.	Acres.	Gunthás.	Village Forest.	Protected Forest.	Reserved Forest.		
1	2	3		4	5	6	7	8

G. R. No. 3263, *June* 7, 1881.

In several districts the same officer has been appointed to discharge the duties both of Forest Settlement and Forest Demarcation, and he is then called the Forest Settlement and Demarcation Officer.

The areas of numbers proposed to be disforested should be stated when submitting the necessary notification to Government.—*G. of I. No.* 136-*F.*, *Feb.* 28, 1882.

4.—The papers of a settlement effected by a Settlement and Demarcation Officer when placed before Government should comprise—

(1). A list of already notified reserves as they are to be retained permanently;

(2) A list of notified reserved lands which it is proposed to exclude from reserves with reasons in detail, and the views of the District Forest Officer;

(3) A list of new lands which it is proposed to constitute reserved forest (to be notified under Section 4) with reasons;

(4) A list of lands if any which it is proposed to make protected forest under Section 28; perhaps also

(5) A list of occupied lands which it is desirable to acquire for forests; and

(6) A record of rights awarded in reserves.

The total area of villages, the total waste area, the area transferred to forest, the area of arable waste left for extension of cultivation, the number of cattle, and the provision made for grazing; with proposals as to privileges of cutting and taking grass from reserves and dead wood and thorns from protected areas, should all be clearly set forth.—*G. R. No.* 3245, *June* 3, 1881.

Conservators of Forests, when they propose to prefer an appeal under Section 16, should send copy with a short explanatory report to Government in order to obtain an expression of the views of Government as to the prosecution of the appeal.—*G. R. No.* 3347, *June* 10, 1881.

Care should be taken that a copy of the Forest Settlement Officer's report and of any orders passed by him under Section 11 of the Act is communicated to the Conservator of Forests in time to enable him to prefer an appeal under Section 16 within the period specified in that section, should such an appeal be deemed expedient. —*G. R. No.* 4560, *Aug.* 6, 1881.

Survey measurers should be allowed batta at the rate of 6 annas per diem while employed on the work of forest demarcation.—*G. R. No.* 2190, *April* 3, 1882.

18. Rules under the Indian Forest Act, 1878.

Rules under Section 41 for regulating the transit of timber and other forest produce.

1. All words used in these rules and defined in Act VII. of 1878 (The Indian Forest Act) shall be deemed to have the meaning respectively attributed to them by the said Act.

2. No timber or other forest produce shall be moved into or from any of the districts in the Presidency of Bombay mentioned in Appendix A* except by the routes therein respectively specified or by such routes as may be entered in the pass by the Conservator of Forests or by any officer of Government authorized by him in that behalf.

3. No timber or other forest produce shall be moved within any district of the Bombay Presidency, except within the limits of a Reserved Forest (whether a village forest or not) or of a protected forest,

and, except as is hereinafter otherwise provided, no timber or other forest produce shall be moved from or into any such district, without a pass from a Conservator of Forests or from some officer empowered by a Conservator of Forests, or from some person duly authorized under Rule 13 to issue such pass, nor otherwise than in accordance with the conditions of such pass:

Provided that nothing in this rule shall be deemed

(*a*) to apply to timber or forest produce which is the property of Government, or

(*b*) to apply to timber or other forest produce, the property of one person, or the joint property of two or more persons, which is conveyed in quantities not exceeding one head-load once in twenty-four hours, or

(*c*) to require a pass for the removal of any timber or other forest produce within the limits of the village in which it was produced.

4. Every pass issued under the last rule shall specify:

(1) the name of the person to whom such pass is granted;

(2) the quantity and description of timber or other forest produce covered by it;

(3) the places from and to which such timber or other forest produce is to be conveyed, and the route by which it is to be conveyed;

* *Vide* Appendix G to this work.

(4) the period for which such pass is to be in force;

(5) the officer to whom it is to be returned on the expiry of such period, or on the arrival of the timber or other forest produce at its destination, whichever event happens the first.

5. In the case of timber or other forest produce which it is wished to import otherwise than by sea from any place beyond the frontier of British India, no pass shall be issued under Rule 3 unless upon production of a "Foreign Pass" covering such timber or other forest produce, nor, if such timber be of large scantling, unless it bears a Foreign Property-mark.

6. Every such Foreign Pass must be in a form, and every such Foreign Property-mark must be of a description, which has been registered in the office of the Conservator of Forests of the Division into which it is sought to import such timber, or forest produce, and such Foreign Pass must bear the signature of some officer or other person whose name or official designation has been duly registered in the said office as an officer or person duly authorized to sign such passes.

7. Any timber or other forest produce which it is wished to import otherwise than by sea from any place beyond the frontier of British India, may be conveyed within such frontier by any of the routes named in Appendix A or by such routes as may be prescribed by the Conservator of Forests or by any officer of Government authorized by him in that behalf as far as the first depôt on such route established under Rule 15, without a pass under Rule 3, if it is covered, by a Foreign Pass in proper form and duly signed and if, in the case of timber of large scantling, it is marked with a registered Foreign Property-mark, but not otherwise.

No such timber or forest produce shall be staked, or deposited in any place between the frontier and such depôt, or be moved beyond such depôt without a pass issued under the said rule.

8. If the Conservator of Forests of the Division shall so direct, no timber of large scantling, which has been imported as aforesaid by any particular route, shall be moved beyond such first depôt without first having a Government transit mark of such description as the said Conservator shall prescribe stamped upon it.

9. In respect of every pass issued under Rule 3 there shall be payable such fee, if any, as the Conservator of Forests shall, from time to time, prescribe with the previous sanction of Government,

for each district, and no such pass shall be issued until the fee so prescribed has been paid.

10. No person who belongs to a community to which a Village Forest is assigned and no inhabitant of a town or village in the vicinity of a Protected Forest, who is permitted to take timber or other forest produce from such forest for his own use, shall be entitled to receive a pass under Rule 3 for the removal of timber or forest produce from such forest to any place beyond the limits of the town or village in which such person resides:

Provided that in the district of Kánara a pass may be issued for moving from the said district any timber which has been given, on payment of the fees to be hereafter prescribed, for a specific purpose, and has been used by the grantee for that purpose,

but only on payment of an additional fee of fifty per cent. on the amount of the fee originally paid, if such timber is being moved by any person other than the original grantee,

unless the Collector, or the Conservator of Forests, or any of their Assistants or Deputies to whom an application may be made in this behalf, shall be satisfied that such timber is being moved for charitable purpose and shall be of opinion that such additional fee should be reduced or remitted,

in which case a pass may be granted either without additional fee or on payment of a reduced fee, as the Collector or other officer aforesaid shall determine.

11. In every other case the owner of timber or other forest produce shall be entitled to receive a pass for the same under Rule 3 for any of the purposes for which such passes may be granted.

12. In the district of Kánara passes under Rule 3 for the moving of timber or other forest produce beyond the inland frontier of the said district will be issued in duplicate, one white and one green, and the date of exit will be recorded upon each of such duplicate passes by the Forest Officer at the appointed watch-house on the frontier, and the green pass shall be surrendered by the holder thereof to such officer, who shall return it without delay to the office from which it was issued.

13. The Conservator of forests may, if he thinks fit, at any time, by an order in writing:

(*a*) authorize any person who is an owner of timber or other forest produce, or the agent of any such owner, to issue passes under Rule 3 in respect of any

timber or other forest produce which belongs to such person, or to the person for whom such person is agent, and

(*b*) cancel such authorization.

When the Conservator of Forests authorizes any person under clause (*a*) of this rule he shall furnish such person from time to time with authenticated books of blank printed forms of passes with the particulars required by clauses (4) and (5) of Rule 4 already filled in, and no alteration shall be made by such person in any of the said particulars, or if made, shall have any validity.

The said person shall pay for each such book such sum as shall from time to time be determined by the Conservator of Forests and in the event of an order being passed by the Conservator of Forests under clause (*b*) of this rule, shall at once return to the said Conservator every unused book and every unused portion of any such book then remaining in his possession, and shall be entitled to receive back the amount paid by him in respect of such unused book or portion of a book.

No pass issued by any such person after the issue of an order under clause (*b*) of this rule and no pass issued by him which is not on a form supplied to him as aforesaid, shall have any validity.

14. Timber or other forest produce in transit may be stopped and examined at any place by any Forest or Police Officer if such officer shall have reasonable ground for suspecting that any money which is payable to Government in respect thereof has not been paid, or that any forest offence has been or is being committed in respect thereof.

The person in charge of any such timber or other forest produce shall furnish to any such officer all the information which he is able regarding such timber or other forest produce, and if he is removing the same under a pass shall produce such pass, on demand, for the inspection of such officer, and shall not in any way prevent or resist the stoppage or examination of the said timber or other forest produce by such officer :

Provided always that no such officer shall vexatiously or unnecessarily delay the transit of any timber or other forest produce which is lawfully in transit, nor vexatiously or unnecessarily unload any such timber or other forest produce, or cause the same to be unloaded for the purpose of examination.

15. The Conservator of Forests may establish at such convenient places as he shall think fit on the routes by which timber or other forest produce may lawfully be conveyed, depôts to which such timber or other produce shall be taken for all or any of the following purposes (namely):—

for examination previous to the grant of a pass in respect thereof under Rule 3 or under Rule 13, or

for determining the amount of money, if any, payable on account thereof to Government, and for the payment of such money, or

in order that any mark required by law or by these rules to be affixed thereto, may be so affixed.

16. A Forest Officer appointed by or under the orders of the Conservator shall have charge of each such depôt, and no timber or other forest produce shall be brought into, stored at, or removed from a depôt without the permission of such officer, and for storing timber or other forest produce in such depôt, and allowing laden carts, or loads or cattle to stand or be deposited therein, such fees shall be payable as the Conservator of Forests, with the previous sanction of Government, shall from time to time notify.

17. The Conservator of Forests shall from time to time make known by notification published in the *Bombay Government Gazette*, and locally in such manner as he deems fit, the name and situation of every depôt in his division.

18. The person in charge of any vessel which carries timber or other forest produce on a river on the banks of which one or more of such depôts are situated, shall call and stop his vessel at each such depôt which he has to pass, in order that the timber or other forest produce may be examined, if necessary, under the provisions of Rule 14, and the person in charge of such vessel shall not proceed with such vessel past any such depôt without the permission of the Forest Officer in charge of such depôt.

19. No person shall close up or obstruct the channel or any portion of the bank of any river lawfully used for the transit of timber or other forest produce, or throw grass, brushwood, branches, or leaves into any such river, or do any other act which may cause such river to be closed or obstructed.

20. Any Forest Officer not lower in rank than a Sub-Assistant Conservator of Forests may take such measures as he shall at any time deem to be emergently necessary for the prevention, or removal

of any obstruction of the channel, or of any part of a bank of a river lawfully used for the transit of timber or other forest produce, but any such case which is not emergent shall be reported to the Collector, who may by written notice require the person whose act or negligence has caused or is likely to cause the obstruction, to remove or take steps for preventing the same within a period to be named in such notice, and if such person fails to comply with such notice may himself cause such measures to be taken as he shall deem necessary.

The reasonable costs incurred by a Forest Officer or by the Collector under this rule shall be payable to Government by the person whose act or negligence necessitated the same.

21. No person shall establish a saw-pit or convert, cut, burn, conceal or mark timber within one mile of the limits of any Reserved Forest (whether a Village Forest or not) or of any Protected Forest, without the previous written permission of a Forest Officer not lower in rank than a Sub-Assistant Conservator.

22. No timber of large scantling which does not belong to Government shall be moved from any district of the Presidency of Bombay, unless there is affixed thereto a distinguishable Private Property-mark of the owner of such timber of a description which has been registered in the office of the Conservator of the Division, nor (if the said Conservator shall so direct) unless there has been made thereupon a Government transit mark of such description as shall from time to time be prescribed in this behalf by the said Conservator.

23. The Conservator of Forests shall upon receipt of an application for registration of any form, mark, or name for the purposes of Rule 6 or Rule 22, inquire into the authenticity of the same, and if he sees no objection shall, on payment by the applicant of such fee as shall from time to time be prescribed by Government, register such form, mark or name in his office.

Every such registration shall be held good for a period of one year only.

24. No person other than a Forest Officer whose duty it is to use such mark, shall use any property-mark for timber which is identical with, or nearly resembles any Government transit mark, or any mark with which timber belonging to Government is marked and no person shall, while any timber is in transit under a pass issued under Rule 13, alter or efface any mark on the same.

25. Nothing in the foregoing Rules 2 to 24—both inclusive—shall be deemed to apply to the Province of Sind.

In that Province the special rules contained in Appendix B shall be applicable.

26. Any person who breaks any of the foregoing Rules 2 to 24—both inclusive—or any of the rules contained in Appendix B shall be punished with imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

27. Nothing in the foregoing Rules 2 to 26—both inclusive—shall be deemed to apply to the city of Bombay as defined in the Bombay General Clauses Act 1866.

APPENDIX B. (*see* RULE 25).

Special Rules under Section 41 of the Act for the Province of Sind.

1. All words used in these rules and defined in Act VII. of 1878 (The Indian Forest Act) shall be deemed to have the meaning respectively attributed to them by the said Act.

2. No timber or charcoal shall be brought within the municipal limits of the cities of Shikarpur, Sukkur, Rohri, Larkhana and Hyderabad except by the roads and landing-places below mentioned (namely):—

	Roads.	*Landing places.*
Shikarpur...	Abad Melani, Sukkur, Larkhana, Ghari Yasin, Ghari Khaira, Jagun Jacobabad, Zarkheyl and Khanapur roads.	On the Sind Canal at Lakhi Tor.
Sukkur	Abad Melani, and Shikarpur roads.	Sukkur Bandar.
Rohri	Multan and Hyderabad roads.	Rohri Bandar.
Larkhana ...	Bakrani and Nao-dero roads	Bank of Ghar canal within 200 yards on either side Forest Department, Wood Depôt.

Hydrabad...	Road over old Phuleli Bridge, road over new Phuleli Bridge, Hyipur and Gidu bandar roads	Gidu Bandar and near bridge over the New Phuleli.

3. No person shall remove any timber or charcoal from any Reserved or Protected Forest without a pass signed by the Forest Officer in charge of such Forest, or otherwise than in accordance with the conditions of such pass.

Every such pass shall specify—

(1) the quantity and description of the timber or charcoal which it covers,

(2) the name of the person removing such timber or charcoal,

(3) the name of the Forest from which it is removed, and

(4) its destination.

4. No person who wishes to remove any timber sufficient to make a cart or camel-load from any land which is not included in a Reserved or Protected Forest, shall remove the same from or to any place within twenty miles from a Reserved or Protected Forest, without obtaining from the holder or manager of the land or if such land be Government waste land, from the Tapedar of the tapa, a written certificate setting forth the quantity and description of the timber to be removed and the date of its removal.

5. No person shall bring firewood or charcoal, the produce of any land not included in a Reserved or Protected Forest, for sale into the cities of Shikárpur, Sukkur, Rohri or Hyderabad without a pass signed by a Forest Inspector, or a Tapedar, and setting forth the quantity and description of the firewood or charcoal covered thereby.

6. Every person in charge of any timber or charcoal to which any of the last three rules is applicable, shall retain the pass or certificate relating to such timber or charcoal in his possession so long as the same is in transit, and shall, on demand, produce the pass or certificate for inspection by any Forest or Police Officer, and if such timber or charcoal is being conveyed into the city of Shikárpur, Sukkur, Rohri, or Hyderabad, shall produce the pass or certificate at the stations called "Guards," established on the routes leading to those cities for examination.

The Conservator of Forests may, if he thinks fit, at any time by an order in writing—

(*a*) Authorize any person who is the owner of timber, charcoal or other forest produce, or the agent of any

such owner, to issue passes for the moving of any timber, charcoal or other forest produce which belongs to such person or to the person for whom such person is agent, and

(*b*) Cancel such authorization.

When the Conservator of Forests authorizes any person under clause (*a*) he shall furnish such person from time to time with authenticated books of blank printed forms of passes.

Every pass issued by a person authorized under clause (*a*) shall specify—

1*st*.—The name of the person to whom such pass is granted.

2*nd*.—The quantity and description of timber, charcoal or other forest produce covered by it.

3*rd*.—The places from and to which such timber, charcoal or other forest produce is to be conveyed and the route by which it is to be conveyed.

4*th*.—The period for which such pass is to be in force.

5*th*.—The officer or person to whom it is to be returned on the expiry of such period or on the arrival of the timber, charcoal, or other forest produce at its destination, whichever event happens the first.

The person authorized to issue passes shall pay for each book of passes such sum as shall from time to time be determined by the Conservator of Forests, and in the event of an order being passed by the Conservator of Forests under clause (*b*) shall at once return to the said Conservator every unused book and every unused portion of any such book then remaining in his possession, and shall be entitled to receive back the amount paid by him in respect of such unused book or portion of book.

No pass issued by any such person after the issue of an order under clause (*b*) and no pass issued by him which is not on a form supplied to him as aforesaid shall have any validity.—*G. R. Nos.* 4133, *August* 9, 1880; *No.* 1095, *Feb.* 22, 1881; *No.* 2363, *April* 27, 1881; *No.* 5954, *October* 10, 1881; *No.* 18, *Jan.* 4, 1882; & *No.* 1559, *March* 8, 1882.

Rules under Section 51.

1. Any person may collect timber of any of the descriptions set forth in Section 45 of the Act, and, pending the bringing of the same to the proper depôt for the reception of drift-timber, may

keep the same in his own custody, but he shall report his having done so within twenty-four hours to the nearest Forest Officer.

2. Any person may register in the office of the Conservator of Forests one or more boats for use in salving and collecting timber, on payment of a fee of one rupee for each boat.

Such registration shall hold good for the period of one year only, but may be repeated from year to year.

3. Every person, whether a Forest Officer or not, who collects any such timber shall be entitled to receive a recompense equal to 15 per cent. of the estimated value of the timber. Such estimate shall be made by any Forest Officer not lower in rank than an Assistant Conservator of Forests, whom the Conservator specially authorizes in this behalf, and the recompense shall be paid at once by Government;

Provided that when the timber has been recovered by means of a boat registered for use in salving and collecting timber, the person who collected it shall be entitled to receive a recompense equal to 25 per cent. of its estimated value, and that in special cases the Conservator may increase the amount of the recompense to a sum not exceeding 50 per cent. of the value of the timber collected.

4. If the timber collected shall be proved to be the property of any person other than Government, such person shall be liable to pay to Government under Section 50 of the Act the following amounts (*viz.*):—

(1) on account of salving and collecting, the actual amount of recompense paid to the person who collected it;

(2) on account of moving, the actual cost incurred in moving it to the depôt for the reception of drift timber;

(3) on account of storing, such fees as shall from time to time be fixed by the Conservator of Forests, with the previous sanction of Government, for the storing of timber at such depôt.

5. No person other than a Forest Officer authorized in this behalf by the Conservator of Forests shall mark any timber, or have in his possession any hammer for marking any timber to which these Rules refer.

6. Any person who breaks Rule 1 or Rule 5 shall be punished with imprisonment for a term which may extend to six months, or fine which may extend to five hundred Rupees, or both.—*Notification No.* 5587 *A, October* 20, 1879.

Rules under Section 75.

1. One-half of the proceeds of fines and confiscations under the Act shall be paid, by way of reward to the officers and informers through whose instrumentality the conviction was obtained, or the property liable to confiscation was discovered: provided that the Magistrate who tries any case under the Act may, if he thinks fit, direct that a larger amount than one-half shall be so paid.

When more persons than one are entitled to the reward under this rule, the Conservator of Forests shall determine the proportions in which it shall be divided amongst them.

2. No person who holds land on which trees are growing which are the property of Government shall cut, lop or in any way injure any such tree, or knowingly and wilfully permit any other person to cut, lop or in any way injure the same without having first obtained the permission of the Collector, or, in the case of teak, blackwood or sandalwood trees, of the Conservator of Forests.—*Notification No.* 5587, *October* 20, 1879.

18. **Powers of Forest Officers.**—Powers under sections 20, 45, 46, 52, and 63 of the Indian Forest Act are conferred on Conservators, Deputy Conservators, and Assistant and Sub-Assistant Conservators, while powers under sections 25 (*c*) and 47 are conferred on the Principal Forest Officer in each District, and those under section 16 on the Conservator only.

For the purpose of section 24 of the Act the Collector is the duly authorized officer with whose previous sanction the Forest Officers should exercise the power to stop ways and water courses in reserved forests.—*G. R. No.* 6656, *Dec.* 26, 1878.

The power of accepting money under Section 67 of the Act is conferred on Conservators, Deputy Conservators and Assistant Conservators *ex-officio* with the proviso that the Conservators are to withhold the power from any Assistant Conservator to whom they consider it undesirable to entrust it.

Conservators, and Deputy, Assistant and Sub-Assistant Conservators are appointed to exercise the powers of a Forest Officer under Sections 55 and 56; the Principal Forest Officer of a district to exercise the powers of a Forest Officer under Sections 24, 25, 33, 36, 37, 38, 50, 71 and 82; and Rangers, Foresters, and Forest

Guards to exercise the powers of a Forest Officer under Sections 45, 52, 63 and 69 of the Act.

Conservators are also empowered ex-officio to exercise any of the powers assigned to their subordinate officers.—*Govt. Notif. No.* 2186, *April* 24, 1879.

Powers of a Forest Officer under section 55 of the Act are conferred on Forest Rangers and Foresters.—*G. R. No.* 6008, *Oct.* 12, 1881.

19. **Boundary marks.**—Prickly-pear is not to be used for the fencing of Government reserves when any other description of hedge is available.—*G. R. No.* 2169, *May* 7, 1870.

20. Economy should be practised in the erection of boundary marks. There is no necessity for the larger ones being so near together as at intervals of a hundred feet.—*G. R. No.* 4082, *Aug.* 23, 1871.

21. **Records.**—I.—When any demarcation has been finally sanctioned by Government, the Demarcation Officer should forward to the Revenue Survey Department, through the Conservator of Forests, the copy of the village maps on which he has laid down the boundaries of the land included in the reserves, showing by a distinguishing colour whether the reserve is of the first or second class; and in cases where both classes of reserves are represented on the same map, indicating each by different colours. The position of the forest boundary marks should also be entered in the map.

II.—The map should be accompanied with a statement showing in a tabular form the survey numbers, areas, and assessment of the lands included in the reserves.

III.—On receipt of these papers the Superintendent of Survey will make the necessary correction in the survey records, returning the demarcation map to the Conservator.

IV.—The Superintendent should, at the same time, furnish the Conservator with two fresh copies of the village map with the forest boundaries shown thereon.

V.—The Superintendent should make the reduction of assessment appertaining to the lands taken up for the reserve, reporting the amount to the Revenue Commissioner in view to his issuing orders for its deduction from the village accounts.—*G. R. No.* 7270, *Dec.* 11, 1876.

[It is not necessary to give here the orders as to the register of State Forests which is to be kept after demarcation. They will be found in *G. of I.* 30-39, *March* 3, 1875.]

22. **Grazing rights.**—When forest reserves, as in Colaba, include hills, the rights of grazing which the villagers have hitherto enjoyed on the tops of the hills are not to be interfered with. The Forest Officers may arrange with the villagers to set apart for plantation purposes certain parts of these hill-tops on the understanding that they will again be available for grazing when the trees have attained a certain height, but no kind of pressure is to be used.—*G. R. No.* 4082, *Aug.* 23, 1871.

NOTE.—This is now provided for in the Forest Act.

23. In respect to reserved numbers forming part of the village grazing land the rights of the villagers must be scrupulously respected.

Independently however of kooruns properly so called, there are vast areas of bare hill-sides, which at present produce a crop of grass so scanty and coarse as to be almost valueless. It would be highly beneficial to all interests if a quantity of this land were made over to the Forest Department with a view to re-clothing the hill-sides with even scrub jungle; and any proposals to this effect will meet with favourable consideration.—*G. R. No.* 6093, *Nov.* 4, 1873.

(From Resolution on Forest Settlement of Khandesh).

Grass may be cut and removed in all reserves free of charge by the inhabitants of all villages the lands of which have been reserved or protected. This will protect the reserves from jungle fires, and will conciliate the people. No cutting of timber is to be allowed in reserved forests, but trees, other than the sixteen reserved kinds, and also grass and dead wood of any kind may be taken from the unclosed portion of the protected forests, but not from Government waste reserved for cultivation, in which latter the trees will be disposed of according to the rules under the Revenue Code.—*G. R. No.* 3284, *June* 8, 1881.

No objection exists to permitting the villagers to take wood, grass and dead wood from Government unarable waste which is not included in protected or reserved forests, or to remove thorns from all Government waste.—*G. R. No.* 4639, *Aug.* 10, 1881.

24. **Trees in fields.**—The fact of a village being one in which the right of cutting teak and blackwood is specially reserved cannot render it necessary to prevent a man from doing as he pleases with the common junglewood growing on his own land.—*G. R. No.* 625, *Feb.* 17, 1868.

25. When Government at the Survey Settlement have felled all the teak and blackwood in a ryot's field there should be no further interference, and Government have no claim to the second growth which may spring up from the old roots and stumps.—*G. R. No.* 2291, *June* 18, 1864, *and No.* 2505, *July* 1, 1868.

When rights on teak trees in Government lands have been parted with the fact should be noted in the village register, and no teak in Government land should for the future be disposed of to occupants but should be reserved as Government property. Care should be taken that the entries in the registers are not made without due enquiry and confirmation by the Assistant Collector, for such entries will bar the rights of Government and there is great temptation to make them fraudulently. A statement of fields in which Government has parted with its rights should be prepared showing the amount paid for trees, and when the whole has been confirmed by the Assistant Collector, entries may be made.—*G. R. No.* 3480, *July* 10, 1878.

Rules 93—98 under the Land-Revenue Code do not apply to warkas lands in the Konkan (Thána, Kolába and Ratnágiri) the reserved trees in which shall be reserved as heretofore and be available for Government cuttings to be made by the Forest Department from time to time in consultation with the Collector. The purchase of trees or timber thus sold or cut by the Forest Department will confer no right to the aftergrowth of stumps of trees thus sold or cut, which aftergrowth is reserved equally with the trees, any orders to the contrary being cancelled as regards the Thána, Kolába and Ratnágiri Collectorates from the date of the publication of this rule.—*G. R. No.* 3462, *May* 5, 1883.

The above rule should be held applicable to 'betta' lands in Kanara.—*G. R.* 3906, *May* 22, 1883.

1.—The above special rule and the demarcation of forests in progress will obviate all danger of the destruction of forests on watersheds and mountain slopes which is urged as a reason for not disposing of the trees in occupied numbers to the occupants.

2.—The Government trees in numbers which have been registered for future inclusion in forests should not be disposed of, and the Collector has full discretion not to grant the right of occupancy of numbers which contain valuable trees. Teak trees growing in occupied numbers which are not and never will be required for inclusion in forest may be sold to owners or holders.

3.—As the demarcation and settlement of forests is now well advanced, it is expedient, as a general rule, that the sale of the trees to the occupants should follow on the completion of the settlement. The area of forest will then have been finally determined, and the trees on occupied numbers not included or to be included in forests should pass into the charge of the Collector, who should offer the whole of the trees on each number to the occupant at a fair upset price. The procedure suggested by the Survey and Settlement Commissioner should be followed, viz., that "the option "of purchasing at that price should be continued to the cultivator "for a period of say two years, in order that, if not possessed "of the necessary funds at once, he may try to scrape the amount "together. Lists showing all the numbers the reserved trees in "which have not been sold outright and stating the upset price "of the trees should be hung up in the cháudi of the village, so "that there may be no chance of any misunderstanding." If the occupant finally declines to purchase, the reserved trees should be cut and removed by the Forest Department.

4.—There will be no necessity for a separate register if every sale out and out of reserved kinds of trees to the occupant is communicated by official order of the Mámlatdár to the village accountant, who can record the fact with number and date of order in the column of remarks in the village register (Hope's Form No. 1). —*G. R. No.* 3906, *May* 22, 1883.

26. If the Government property in trees is once disposed of at a valuation, all right of interference in any trees growing in the village will thereafter cease.—*G. R. No.* 3412, *Sept.* 18, 1868.

27. There should be no interference on the part of Government with teak and blackwood or any other trees growing on Dhára land.—*G. R. No.* 1240, *March* 28, 1868.

28. The following memorandum by the Legal Remembrancer, No. 193 of Feb. 9th, 1882, concerns trees in "warkas" lands and was concurred in by Government in G. R. No. 1573, March 8, 1882.

"The question in this correspondence relates to the right to the trees growing on warkas land in the Umbargaon Mahál of the Dáhánu Táluka in the Thána District.

"2. The warkas lands in this Mahál were demarcated, assessed and entered in the names of the several holders at the time of the survey, and the settlement was finally sanctioned by Government on 13th February 1865. The settlement, therefore, is clearly one that was completed after the passing of Bombay Act I. of 1865, as that Act was promulgated on 21st January 1865. Consequently, the provisions of Section 40 of that Act applied to that settlement.

"3. There was no reservation as to trees made at the time, but when the remainder of the Dáhánu Táluka was settled, the Survey Department issued a notification for the Dáhánu Táluka, in the third clause of which is a declaration to the following effect:—

'The warkas land not having been measured until now, the cultivators used to take for the cultivation of their fields ráb and táhál (material for ash-manure) free of assessment. These lands have been measured at the time of the survey and assessment fixed on them, and the names of those who used to take ráb and táhál from these lands have been entered in the records. From the jungles of these numbers the persons in whose names they are entered are at liberty to cut for their subsistence, that is to say for field and household use, all trees with the exception of teak, blackwood and tiwas, but nobody has been given authority to act according to Section 40 of the Act or to trade in wood.'

"4. This clause is clearly a sufficient declaration on behalf of Government regarding warkas land not only in that portion of the Dáhánu Táluka the settlement of which still awaited the sanction of Government, but also in the Umbargaon Mahál of the same táluka. It cannot for a moment be supposed that the Survey Department intended to treat Umbargaon exceptionally, or that Government ever sanctioned such a course. There is not a single reference in any of the correspondence to any such exceptional treatment.

"5. It is true that section 40 of Bombay Act I. of 1865 enacts that settlements completed after the passing of the Act 'include the concession of the right of Government to all trees growing on that land which are not *then* specially reserved.' But this Section has been repealed by the Land Revenue Code, 1879, Section 40 of which enacts that where the original Survey settlement has been completed before the passing of this Act, the right of Government to all trees

in unalienated land except trees reserved by Government or any Survey Officer whether by express order made at or *about* the time of such settlement, or by notification made and published at or *at any time after* such settlement, shall be deemed to have been conceded to the occupant.

"6. There is really no change in the law here. The word 'then' in Section 40 of the repealed enactment was never intended to be construed to mean the actual progress or completion of a settlement, and this intention is made clear and unmistakeable in the repealing enactment.

"7. The general policy of Government in respect of all warkas lands is clearly expressed in the notification made by the Survey Department for the Dáhánu Táluka, in common with other parts of the Thána District, promulgated at or about the time of the settlement, and it is certain that there never was the least intention on the part of Government to give up anywhere the right the reservation of which that policy dictated.

"8. When the survey was first introduced in the Konkan, about the year 1854, the plan originally adopted was to put a slight additional assessment on the rice lands in consideration of the holders being allowed to cultivate the warkas land in the village and exercise the ancient privilege of taking ráb therefrom. This plan was not approved of, and in 1856 Government directed that warkas land should be demarcated and assessed which was accordingly done.

"9. This is referred to in the third clause of the notification which I have quoted above, and the whole clause is one of general application, certainly as far as the entire Dáhánu Táluka is concerned. It is not open to any one to say that Government has kept silence in regard to trees growing on warkas numbers and thereby conceded its right to them.

"10. It will be seen from the subsequent correspondence, copies of which and of the vernacular notification and its English translation accompany, that the Commissioner, N. D., is only doubtful whether the law should be strictly or equitably interpreted, but I trust I have shown there is no room for doubt."

29. **Kooruns.**—As a rule all Kooruns or Birs in the neighbourhood of large towns should be converted into babool reserves, and a stipulation made at the time of the annual sales that the

grass is to be cut and not grazed. This order does not of course apply to Survey numbers specially set aside for the grazing of particular villages.—*G. R. No.* 1751, *April* 26, 1865.

30. The Forest Conservators are allowed, throughout the Presidency, subject to the approval of the Commissioners, to select such Kooruns as they may deem suitable for fuel reserves. In course of time it is hoped that all Kooruns naturally adapted to the growth of wood may be planted, and without hindrance to grazing. They should be selected in rotation. After the first year it will probably not be found necessary to exclude cattle.—*G. R. No.* 3756, *Aug.* 6, 1870.

31. After the claims of villagers to a reasonable and sufficient quantity of grazing land have been satisfied the requirements of the Forest Department may be attended to. Isolated Kooruns at a distance from large towns should not be made over to that department in order to swell its receipts by the levy of grazing fees or the sale of grass. The claims of the department to Kooruns in the plain villages are only to be acknowledged where it intends *bonâ fide* to plant in order to supply the fuel requirements of the country.—*G. R. No.* 5190, *Sept.* 29, 1874.

32. **Roadside trees.**—It should be the object of the Forest Department and the local Revenue Officers to utilize as fuel plantations every available piece of ground in the vicinity of a large town, and the latter should consider it part of their duty to sow and plant with babool, bamboo, or other useful trees, the sides of all roads and cart-tracks. The duty of the Forest Officers in this matter is confined to advising the local Revenue Officers, and is not to extend to actual conservation. The work of planting roadside trees of a kind which require fencing and watering can best be done by the Revenue Department through the agency of the village officers, but it should be the special business of the Forest Department to look after other descriptions which do not require special tending.—*G. R. No.* 5195, *Oct.* 17, *and No.* 5716, *Nov.* 15, 1871.

NOTE.—For rules as to the planting of roadside trees by Revenue Officers see Chapter IV.

33. The Forest Department are to further as much as possible the growth by roadsides of bamboos, babul, and other descriptions of trees requiring no special tending. A few days devoted to this

work at the beginning of the rains will effect all that is wanted.—*G. R. No.* 3577, *June* 23, 1873.

34. **Fuel.**—Where the commodity is scarce wood must be supplied by the department to meet urgent wants, else it will cause a feeling of discontent in the large towns, by creating a wood famine. The people must have a certain amount of wood so long as it is there, and if we don't place it within their reach they are sure to obtain it in other ways more injurious to conservancy and general interests than if made available by the department cutting down old and useless growth with the object of filling up the blanks with better stuff.—*G. R. No.* 6144, *Nov.* 6, 1875.

35. Care must be taken that fuel plantations are not made on too extensive a scale, or so as to interfere with more profitable cultivation.—*Sec. of State, Dec.* 24, 1864.

36. **Wood required for Government.**—Timber for local fund purposes must be paid for in the same way as that required by any other department of Government.—*G. R. No.* 1657, *April* 22, 1869.

37. Timber will be supplied by the Forest Department to the Public Works Department, on the submission of annual indents, at the rates realized at public auctions. For any further supply of timber the department may require they must compete with the general public.—*G. R. No.* 3962, *Aug.* 20, 1870.

38. The Forest Department must attract not compel custom from other public departments, which are not expected to make any sacrifice for the benefit of the forest revenues.—*G. R. No.* 4862, *Oct.* 1, 1872.

39. **Local Funds.**—Sale proceeds of the Government rights in trees in occupied numbers cannot be made over to the Local Funds, nor any other item of forest revenue.—*G. R. No.* 2973, *July* 13, 1865, *and G. of I. No.* 217, *April* 1, 1855.

40. No transfers of expenditure from Local Funds or other accounts to the Forest Department are to be made without the Conservator's cognizance.—*G. R. No.* 4732, *Oct.* 1, 1870.

41. Funds for encouraging the growth of trees cannot be provided by Imperial grants, and no outlay from forest funds on such objects should be granted without the opinion of the Conservator being asked.—*G. R. No.* 4405, *Sept.* 13, 1870.

of old buildings whether composed
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tion of forest produce.
the Public Works Department ex-
m the payment of fees for stone
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be extended to the Local Funds
March 28, 1881.

—Where forest reserves have been
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ık trees in ryots' fields are credited
R. No. 5462, *Oct.* 2, 1873.
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age schools, dhurumshalas, public
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applicant to call for the grant.
s, wells for irrigation, and other
ıents, to be granted on the same

Mamlutdars might make grants up to Rs. 20 and Assistant Collectors and Collectors up to Rs. 50. The privilege has, however, been now withdrawn, with the exceptions given below.

Subject to any rules which may hereafter be passed under the Indian Forest Act, no grant of free wood is allowed under any circumstances for any purpose without the previously obtained sanction of Government, except in the

(*a*) Mandvi Taluka of the Surat District, the Assistant or Deputy Collector in charge of which Taluka is authorized as a special case to grant free wood to people in that Taluka to the extent of Rs. 20 in each case without the previous sanction of Government.

(*b*) In the Panch Mahals, for which District a concession similar to that granted for the Mandvi Taluka is sanctioned. The Collector is also authorized to make free grants of wood of the value of Rs. 4 for the construction of cattle pounds.

(*c*) The Kanara District, in which the permit rules sanctioned by Government in 1872 continue in force.

(*d*) The Belgaum and Bidi Talukas of the Belgaum Collectorate, in which Talukas free grants of wood are allowed without previous reference to Government but after consultation with the Forest Officers in those Talukas.

(*e*) Certain Talukas of the Nasik, Khandesh, Ahmednagar, Poona, and Satara Districts. The Collectors of these Districts are empowered to make, without previous reference to Government, free grants of timber in the case of poor people whose houses have been destroyed either by fire or flood, and also, in special cases, for the construction of dwellings where the hill people are too poor to purchase wood, but they are required to submit quarterly returns showing the number of free grants so allowed, the quantity and value of timber given in each case, and the reasons for each grant. The Collector of Khandesh is also granted the discretionary power to make free grants of timber for agricultural purposes in cases in which he is satisfied that such free grants are absolutely necessary.—*G. Rs. Nos.* 335, *Jan.* 21, 1880; 2426, *May* 7, 1880; 3760, *May* 20, 1880; 5, *Jan.* 3, 1881; 1250, *March* 9, 1880; 5977, *Nov.* 12, 1880; 6664, *Dec.* 16, 1880; 6952, *Nov.* 21, 1881.

The new ruling that the previous sanction of Government should be obtained to free grants of timber is not applicable to Sind. Government, however, rely upon the Commissioner in Sind to take

effectual measures to prevent any undue or unnecessary injury to the Government forests, and any abuse of the privilege of procuring wood free of cost.—*G. R. No.* 5977, *Nov.* 12, 1880.

It is also not applicable to the Pal Tapa Colony, but Government expect the Collector and the Assistant Collector in charge of the Taluka in which Pal Tapa is situated to take all necessary precautions to prevent any abuse by the colonists of the privilege conferred upon them.—*G. R. No.* 2872, *June* 3, 1880.

The value of free grants of wood supplied to the Educational Department should be credited to the Forest Department and debited to Local (Education) Funds.—*G. R. No.* 2331, *May* 3, 1880.

It was never intended to make free grants of wood to men whose resources would enable them without much difficulty to purchase it. —*G. R No.* 1771, *March* 15, 1882.

In the Southern Division the practice prevailing in Kanara and Belgaum, of calculating the value of the wood given free or on payment for local use according to the seignorage fees should remain unchanged. In the Northern Division the year's auction sale rates in a district should be taken as the standard for calculating the value of free grants of wood made therein.—*No.* 3371, *June* 11, 1881, *and No.* 3707, *June* 28, 1881.

The value of many concessions of free grants of wood has been very much reduced by delay on the part of the Forest Department in supplying the timber. Government trust that the Conservator will take care that there may be no complaints on this subject, and it will be the duty of the Collector to prevent any unnecessary delay. —*G. R. No.* 2331, *May* 3, 1880.

Government do not consider it necessary to compel the Postal Department to pay for the comparatively small quantity of wood which is apparently required by it for sheds for postal runners, torches, &c., Government however expect that the Commissioner and the Conservator of Forests will take all measures needed to prevent any abuse of the privilege on the part of the subordinates of the Postal Department and any injury to the forests.—*G. R. No.* 4061, *Aug.* 5, 1880.

47. **Rewards to informers.**—Where wood is recovered or confiscated through the instrumentality of informers, the Conser-

vator may in case of conviction grant the informers a reward not exceeding one-third of the value, but these rewards are to be set down as a charge in the accounts, and the gross proceeds of the sale of the wood credited.—*G. R. No.* 1106, *March* 16, 1865, *and G. of I. No.* 1974, *April* 20, 1866.

48. All forest fines magisterially levied must be credited to "Law and Justice," but the officer deciding the case may, in his capacity of Collector or Assistant, award such reward as he may deem proper to the informer. "Rewards to informers" is an item regularly included in the Forest Budget under the head of Contingencies, and care must be taken that the sum allowed for under this head is not exceeded.—*G. R. No.* 1759, *May* 8, 1867.

49. **Prosecutions.**—The penal clauses of the Indian Forest Act are applicable in cases in which the rights of Government or private persons to or over land notified as reserved forest under Section 34, or the forest produce thereof, have been inquired into, settled, and recorded in a manner which Government think sufficient as at a demarcation previous to notification or after the inquiry by a Forest Settlement Officer appointed under Chapter 2 of the Act.

2.—Government do not consider that prosecutions under the above mentioned clauses will lie with respect to lands in which a proper forest settlement or demarcation has not already been carried out or which are still the subject of inquiry by the Forest Settlement Officer, and regarding which his report has not yet been submitted to and approved by Government.

3.—Government have already ruled that grazing and ráb are not rights but merely permissive privileges.

4.—The Honourable the Governor in Council would impress upon the officers of the Forest Department the absolute necessity for the exercise of the greatest care and forbearance in the institution of prosecutions under the Forest Act. Criminal charges under the Act should only be preferred after warnings have been disregarded, and in cases where no reasonable doubt can exist that the offender has intentionally and knowingly transgressed the provisions of the Act and has not merely ignorantly acted in accordance with previous custom or in pursuance of a right which he in good faith believed that he possessed.—*G. R. No.* 2206, *Apr.* 26, 1880.

It is in the opinion of His Excellency the Governor in Council most undesirable that ignorant villagers should be prosecuted in the

Criminal Courts for taking from the Government forests a few twigs or small branches or a little brushwood of inappreciable value. In no instance at all events should a person be prosecuted for a first offence of so exceedingly trivial a nature. A mere warning on the part of the Forest Officer would suffice. But if after being detected and warned once or twice the same person is again discovered cutting Government trees, the circumstances of the case would be altered, and wilful and repeated infractions of the law may form a suitable and proper ground for criminal prosecution. As far as possible, however, such prosecutions should be avoided, and recourse should only be had to them when real injury is being caused to the Government forests and when there is good reason to believe that the offender is deliberately and of set purpose transgressing the law.—*G. R. No.* 5730, *Oct.* 28, 1880.

Execution of Contracts and other instruments by Forest Officers.

Contracts and other instruments in matters connected with the administration of forests and with the business of the Forest Department in the Bombay Presidency generally may be executed within the limits of their respective charges, by

(1) Conservators, whatever be the amount or value of the subject-matter of the contract or other instrument;

(2) Deputy Conservators, if such amount or value do not exceed Rs. 5,000;

(3) Assistant Conservators, if such amount or value do not exceed Rs. 1,000;

(4) Sub-Assistant Conservators, if such amount or value do not exceed Rs. 200:

Provided always that no Forest Officer of any grade below that of Conservator shall execute any contract or other instrument without, or otherwise than in accordance with, the previous sanction of the Conservator to whom he is subordinate, given either expressly or generally in connection with the sanctioned working plan of a season, and that every contract or other instrument executed by any such officer shall be drawn in a form which has been approved by the said Conservator.—*Government Notification No.* 680, *Feb.* 4, 1879.

A list of persons declared ineligible to take up any Government contracts, with space to add other names when necessary, shall be

hung up in every Mamlatdar's Kacheri, and in the Huzur Deputy Collector's office, and a similar list shall also be kept in the Collector's and his Assistants' offices, and it shall invariably be consulted whenever the letting of a contract is under consideration.—*G. R. No.* 868, *Feb.* 11, 1881.

Forest fires.

Forest fires are caused by—

(*a*) Travellers throwing away the still burning end of their cigars into the dry and inflammable grass standing on the sides of roads and pathways, which lead through forests.

(*b*) Travellers cooking food inside a forest reserve and proceeding on their journey after their meal without extinguishing properly the fire ignited by them.

(*c*) The careless burning of ráb on the borders of forests. The rayat sets fire to the ráb on his field adjoining a forest, then goes home without first seeing that the fire has consumed itself.

(*d*) Evil disposed people to spite a grass contractor setting fire to forests in view to the destruction of the contractor's grass.

(*e*) Sparks from engines of passing trains igniting grass.

(*f*) Wild tribes setting fire to the grass round 'earths' in order to smoke out rats and other vermin, and allowing the fire to extend and burn regardless of consequences.

(*g*) Mhowra gatherers setting fire to the grass under Mhowra trees so as to obtain a clear floor underneath the tree for the berries to fall upon. The spread or burning out of these fires is mostly left to chance.

(*h*) The deliberate burning of tall grass in big forests by jungle people and travellers in order to destroy cover for big game such as tigers, panthers, bears and pigs.

(*j*) Invasion of fire from foreign territory where as a rule fire conservancy is unknown.

(*k*) The deliberate firing of pasturage forests by Dhangars, Gowlies and professional graziers under the belief that by the action of fire an earlier or more vigorous growth of grass is secured.

The following measures should be adopted to ensure fire conservancy:—

First.—A system of fire traces should be introduced in all districts, a complete scheme should be prepared for each reserve, and should be illustrated upon the map of the reserve.

a. The grass over one chain or 33 feet on both sides of a cart road, or of a public highway where it passes through a forest reserve, should be burned in the cold weather.

b. The grass to the distance of 1½ chains or of 50 feet, where the border of a forest reserve is conterminous with foreign forests or with private forest or grass lands, should be burned in the cold weather.

c. The grass to the distance of 3 chains or 100 feet on both sides of the railway line should be burned in the cold weather.

Where possible these fire traces should be burned by the Forest Establishments without any cost to Government, but in some heavy and out-of-the-way forests it may be necessary to burn fire traces by hired labour, to be charged in the forests accounts against the prescribed sub-head A VIII. *e.*—Protection from fire.

If the grass is saleable it should be sold to be cut and removed and the stalks remaining should be burnt down.

Second.—Villagers should be made fully aware by the Revenue Officers of the necessity of preventing and extinguishing fires in forests.

a. Translations of Section 78, Chapter XIV. of the Indian Forest Act VII. of 1878 should be posted up in a conspicious place in every village contiguous to a forest,—after it has been read and been explained to the assembled villagers by the head-men of the village.

b. Villagers should be warned that when burning ráb upon a field adjoining a forest reserve, every precaution against the spread of fire should be taken, some one should remain by the fire until it has consumed itself, and a cleared space of one chain or 33 feet should exist between the forest boundary and the ráb.

c. Villagers should be cautioned regarding smoking in a forest reserve, about kindling fires for cooking, and about keeping and carrying fire. Cautions and warnings to

villagers should be made by proclamation from the Collector through the Revenue Officers, and they should be read and explained to assembled villagers by the village head-men before they are posted up in the village.

Third.—Repression.

a. Detected offences of firing forests should be adequately punished by the magistracy. It is extremely difficult to bring satisfactory proof of a charge of forest burning, but when proof is fully established, punishment should follow and should be prompt and deterrent.

b. The personal responsibility of the Forest Protective Establishments should in the case of forest fires be enforced. The Beat Guard should be fined for every fire, the origin of which cannot be satisfactorily accounted for.

Fourth.—'Conciliation.'

a. Villagers, other than those specified in Section 78 of the Forest Act, who may assist at putting out a forest fire should be paid fair wages for the work they have performed.

b. Where fire conservancy has been perfect and special circumstances suggest some recognition thereof, a necessary grant to purchase wood for the village temple or dharmshála or a grant to build a well or other similar project for the benefit of the village community might be made from Forest Funds at the instance of the District Forest Officer.

c. The patel, other village officer or any person of those specified in Section 78 of the Forest Act who may perform some conspicuously good service in the interests of fire conservancy should be specially rewarded upon the approved recommendation of the District Forest Officer.

Fifth.—Special establishments for fire conservancy should be maintained and charged under the prescribed Budget head A VIII. *e.*—Fire protection, in big forests removed from densely populated tracts, such for instance—the Dangs, the Mándvi Reserves of Surat, the Sátpuda, the Sátmála, the Trans Purna, &c., Reserves of Khándesh, and possibly for the East-Wada, the Alman, Tak-Mak, Gotara, &c., Reserves of the Thána District. These establishments should consist of either patrols upon daily and monthly wages, or forest settlers who should be given land to cultivate, rent free, upon the outskirts of the forests in payment of such forest service.

Sixth.—The action of Government, with reference to forest reservation, should be clearly explained to the people who are by no means slow to comprehend when it is shown to them the benefits to be derived to Government, to themselves, and to the country by a strong forest policy. Much might be done in this way by translating and circulating in the dialect of the district some of the more important public documents having reference to the subject of forests. The Educational Department should inculcate in all Government schools the importance of preserving forests and the effect which the denudation of the jungle has on the rainfall and climate.

Seventh.—'Evergreen fencing.'

That forest reserves be gradually fenced in by living hedges of evergreen growth. Bámbus should take a large part in this work. Gaps should be left where roads and highways lead into the Reserve. Fences of this description will prove remunerative in a fiscal point of view. They will not only define the boundaries of the forests, but they will offer a barrier to the ingress of fire. Of course when the bámbus seed and before they dry and become inflammable, they must be cut out and a second growth raised from the old roots.—*Report from Conservator of Forests, N. D., with G. R. No.* 3577, *June* 22, 1881.

CHAPTER XII.

SALT.

The Salt Department in this Presidency was established by Bombay Act 7 of 1873, the control of it being vested in the Collector of Salt Revenue. It formed previously a part of the Customs Department. By Bombay Act V. of 1882 a Commissioner of Salt Revenue was appointed.

The excise on salt in the Bombay Presidency only dates from 1838, in which year transit and town duties and other vexatious imposts were abolished, and in order to make up to Government for this loss of revenue an excise of eight annas a maund was imposed on all salt delivered from any place of manufacture in the British territories. Regulations were by the same Act (No. XXVII. of 1837) made for the proper supervision of the manufacture. This excise was from time to time increased up to Rs. 1-13-0 a maund, at which point it stood from 1869 to 1878, when it was increased by Act 18 of 1877, to Rs. 2-8-0 a maund, which was reduced in 1882 to Rs. 2 a maund, the rate now existing throughout almost the whole of India. By Act XXXI. of 1850 a duty equivalent to this excise was imposed on salt imported from or (unless covered by a pass) exported to foreign territory, and, to prevent smuggling, preventive lines along our different frontiers were established. But under special arrangements made with foreign and native states most of these preventive lines have now been abolished.

All the salt manufactured in this Presidency, with the exception of that made at Kháragora in the Runn of Kutch, is sea-salt, and the works are therefore confined to the districts with a sea-border. But the system in Guzerat differs from that in the Konkan. At Kháragora and in the Guzerat salt works, now existing only at Bulsar, the works and the salt itself when manufactured belong to Government. In the Konkans the works do not generally belong to Government: those that do are leased for a term of years to Shelotrees, or private proprietors, and Government has nothing to do with the sales, but simply receives the excise on the salt removed from the works. At Kháragora salt is manufactured from water drawn from wells or brine-pits.

All other details as to the manufacture, export, smuggling, and consumption of salt, previous to the organization of the Salt Department and the passing of the Salt Act, will be found in Mr. Pedder's printed Reports No. 103 of July 30th, and No. 125 of August 22nd, 1870. The laws on the subject are—

Act XVI. of 1879; Bombay Acts VII. of 1873 and V. of 1882; and Acts XI. and XII. of 1882.

1. **Powers of Government.**—The principle on which Government has hitherto acted in order to secure the due operation of the measure by which the tax on salt has been substituted for land customs, &c., is that the establishment of salt works is a sort of royalty, which cannot be exercised but by the paramount authority in the country, or under its sanction.—*G. R. No.* 2796, *Sept.* 8, 1840.

2. The Gaikwar has no right either to establish salt works in his dominions or to open ports through which untaxed salt might be introduced or exported.—*G. of I. No.* 3193, *May* 31, 1869.

3. Government possesses and has exercised the right of preventing the passage of untaxed salt into Guzerat (and it may be added of opium into Kattywar) by placing where necessary a preventive line in certain parts of the Kattywar territory, and also of regulating and restricting the manufacture of salt in Kattywar States near the British frontier.—*G. R. No.* 4889, *July* 31, 1875.

Government have prohibited the manufacture of earth salt in the state of Balasinor, and in the states and jaghirs of the Deccan and S. M. Country. Magistrates of districts bordering on the Nizam's territory and Mysore should order the police to exercise special vigilance to repress the smuggling of earth salt and rock salt from those states. All revenue and police officers should take pains to detect and suppress the manufacture of earth salt within their charges.—*G. R. Nos.* 3845, *July* 23, *and* 6158, *Nov.* 19, 1879.

The Bombay Salt Act of 1873, is extended to the jaghir territories of the state of Jath, so far as its provisions are applicable.—*Gov. Notif. No.* 4859, *Sept.* 14, 1880.

4. **Forest Officers.**—A Forest officer is a Revenue officer within the meaning of Section 8 of the Bombay Salt Act.—*G. R. No.* 907, *Feb.* 9, 1882.

5. **Warehousing of Salt.**—The provisions of Part IV. of the Salt Act relating to the warehousing of salt were brought

into force in the districts of Ahmedabad, Surat, Tanna, Colaba, Ratnaghery, Belgaum, and Canara from June 1, 1876. Applications for licenses to store salt for sale and for special permits should be made to the Assistant Collectors of Salt Revenue of the district.—*G. R. No.* 6389, *Nov.* 16, 1875.

6. At places in the immediate neighbourhood of large salt works or close to the frontier preventive line licensees are not to keep in store more than 50 Indian maunds at a time. This condition is inserted in the licenses.—*G. R. No.* 2918, *May* 16, 1876.

7. The rules prescribed by Government under S. 36 of the Bombay Salt Act 1873 for regulating and licensing the storage or possession of salt for purposes of sale within the limits of the districts to which the provisions of Part IV. of the Act have been extended, are inserted in the licenses.—*G. R. No.* 6324, *Nov.* 30, 1874.

8. **Importation of Salt.**—The landing or importation by sea of salt at any port or place within the limits of the districts of Surat, Broach, Kaira, and Ahmedabad is prohibited.—*Notif. Nov.* 30, 1874.

The importation of salt at the port of Bhiwandi in the Thána District is prohibited.—*Gov. Notif. No.* 6985, *Dec.* 27, 1879.

The port of Kalyán in the Thána District will be closed from 1st January 1884 for the landing or importation of salt.—*Gov. Notif. No.* 6805, *June* 27, 1883.

9. **Exportation.**—Prepayment of full duty on all salt exported from Bombay is compulsory.—*G. of I. No.* 4951, *March* 16, 1877.

A wastage allowance at the rate of 5 per cent. is granted on shipments of salt from salt works in the Bombay Presidency, for exportation to Calcutta in square-rigged vessels on certain conditions.—*Notif. June* 14, 1875.

The rule regarding the grant of wastage allowance has been extended to salt exported in square-rigged vessels to the port of Mangalore in South Kánará, and to the ports of Cochin, Ponání, Beypore, Calicut, Badajara, Tellicherry, and Cannanore in Malabar. —*G. R. No.* 2556, *May* 15, 1880.

10. **Credit to dealers.**—Wholesale traders are allowed to remove salt on credit from salt works and depôts in the Bombay Presidency on their depositing, under certain conditions, with the

Collector of Salt Revenue, blank endorsed Government securities, and on entering into an agreement.—*G. R. No.* 6162, *Nov.* 24, 1874.

11. **Payments by dealers.**—When it is desired that payments on account of the Salt Department should be received at any Government Treasury (Hoozoor or District) application will be made by the Collector of Salt Revenue, or by the Assistant in charge of his Hoozoor Office in Bombay, to the Collector of the District in which such Treasury may be situated for the issue of general instructions to the Treasury Officer concerned to receive from traders and others any sums tendered by them on account of the Collector of Salt Revenue. After the issue of such instructions, but not otherwise, Treasury Officers will receive and account for any monies tendered to them for remittance or credit to the Collector of Salt Revenue. [The remaining rules refer to details of account &c.]—*G. R. No.* 5482, *Oct.* 16, 1874.

Payments on account of salt proposed to be removed from the salt works in the neighbourhood of Bombay, except from those at Pen, for exportation by sea or rail, must be made at Bombay, in the Head Quarter Office of the Collector of Salt Revenue.—*G. R. No.* 2800, *June* 1, 1880.

12. **Sifting of Salt.**—The practice of sifting is prohibited at all salt works in the Presidency; but nothing in this rule shall prevent the sifting of salt previous to its first storage at a salt work or after its removal beyond a preventive station.

Salt, the produce of each manufacturing season, shall be stored separately from the produce of other manufacturing seasons at all salt works in the Presidency.—*Notif. April* 18, 1877.

13. **Bagging of Salt.**—The removal of loose salt from any salt work, or from any "Kothar" at any salt work in the Presidency, is prohibited.

All salt shall be bagged, and the quantity of salt contained in each bag shall be legibly marked on the same, previous to removal from any salt work, or from any "Kothar" at any salt work, in the Presidency.—*Notif. July* 27, 1874.

14. **Rewards to informers.**—(1) The Collector of Salt Revenue, when ordering the confiscation of any property under the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding

Rs. 3 per maund of Salt confiscated, plus the estimated value of any other articles confiscated in the case, plus the amount of any fine imposed.

(2) In any case, in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of Salt smuggling, or of any offence against the Salt laws, the Collector may grant to such person a reward not exceeding fifty rupees.

(3) The Collector of Salt Revenue or an Assistant Collector with the sanction of the Collector may incur expenditure not exceeding one hundred rupees in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.—*Notif. April* 1, 1878.

15. **Contraband Salt.**—Half the sale proceeds of smuggled salt seized in Native territory should be handed over to the Native States.—*G. R. No.* 1911, *March* 31, 1876.

16. Where it is shown that the contraband salt was removed from a particular work, it should be restored, and the offenders prosecuted for theft.—*G. R. No.* 4568, *Oct.* 23, 1869.

17. **Exemption from duty.**—In passing a frontier preventive station a single traveller is allowed to carry salt free of duty not exceeding half a Bengal seer. A family or party of travellers not exceeding six may carry the same quantity for each person. But when the quantity brought to the Nakas by a party (however numerous) exceeds three Bengal seers full duty is to be leived on the whole quantity found in their possession.—*G. R. No.* 530, *Jan.* 28, 1853.

18. **Departmental Examinations.**—

Every officer appointed to be or to act as an Assistant Collector of Salt Revenue is required to pass at the first examination held not less than six months after he joined his appointment, in at least one Vernacular language of the Presidency (Marathi, Gujerathi, or Canarese) and in the following subjects :—

The Indian Penal Code, The Criminal Procedure Code, The Salt Acts, Sea Customs Acts, Land Customs Acts, and Ports and Port Dues Acts in force in the Bombay Presidency for the time being.

Chapters 2, 7, 9 and 10 of the Indian Evidence Act.

II.—This examination will be held at the same time and place as the half-yearly Departmental Examination of Junior Civilians, by a Committee consisting of the Under-Secretary to Government in the Judicial Department, the Oriental Translator and another Member appointed by Government.

III.—The examination in the Vernacular is the same as that to be passed by Junior Civilians before their investiture with the lowest Magisterial powers. There will be two papers of question in the Acts, one referring to the Penal Code and the Salt and Sea Customs Acts; the other to the other Acts specified. The time allowed for each will be three hours. 150 marks will be allotted to each. Candidates to pass must obtain 60 per cent. of the aggregate number of marks for both papers, or 180 marks in all. The assistance of books is not allowed. An officer failing to pass shall be removed from his appointment.

IV.—An Assistant Collector of Salt Revenue shall, within twelve months after passing the above examination pass before the Central Departmental Examination Committee at Bombay according to the Higher Standard test in the Vernacular language of the District to which he belongs: provided that if prior to his appointment he shall have passed this examination or one of equal difficulty in the language in question, he need not pass again in the same language.

V.—If an Officer after appointment is removed from a Marathi to a Guzerathi, or Canarese, district, or *vice versa*, he shall be required to pass the examination described in Rule IV. in the language of the district to which he is transferred within one year from his transfer, if prior to his transfer from his first district he had not passed in the language of it, but if before his removal he had passed in the Vernacular of that district he shall then only pass within one year from his transfer in the Vernacular of the district to which he may be moved similar to that prescribed in the Notification of Government (J. D.) No. 2161, Aug. 12, 1863.

VI.—An officer failing to pass the examination as prescribed in Rules IV. and V., shall be permitted a second trial within six months; but if within 18 months from his passing under Rule I. or of his transfer, he shall not have passed the above examination, he shall be removed from his appointment.

VII.—In addition to the above every Assistant Collector of Salt Revenue, whether in the Military or Uncovenanted Service,

shall, within twelve months of the date of passing under Rule I., pass an examination in the following Acts (and any others which may be added by Government):—

The Indian Penal Code and Amending Acts; The Code of Criminal Procedure; The Indian Evidence Act; The Acts relating to Salt, Sea and Land Customs, Ports and Port Dues, Opium, Abkaree, Registry of Vessels, Passenger and Pilgrim Ships, Arms and Ammunition in the Bombay Presidency.

VIII.—Three papers will be set at each examination. The first will relate to the Penal and Criminal Procedure Codes, the second to the Salt and Sea and Land Customs Acts, the third to the other Acts mentioned. 150 marks will be allotted for each paper. Candidates to pass must obtain 60 per cent. of the aggregate number of marks for the three papers, or 270 marks in all. The question must be answered without the assistance of books.

IX.—The above examination shall be held in Bombay with the Departmental Examination of Junior Civilians, by the Under-Secretary in the Judicial Department, and another Officer to be appointed by Government by whom the questions shall be prepared, and with whom it shall rest to assess the answers, and decide whether the examinee has passed.

X.—If an Officer fails to pass the examination under Rule VII., he may present himself again at the end of six months; but if within eighteen months of his passing under Rule I. he shall not have passed under Rule VII., he shall be removed from his appointment.

XI.—An Officer serving as Assistant Collector of Salt Revenue will be on probation, until he has passed the examinations prescribed in Rules IV. and VII., and if within twelve months from his passing under Rule I., he shall not have passed those examinations, a deduction of 20 per cent. will be made from his salary until he shall have passed both examinations.

XII.—Officers of the Department drawing salaries of Rs. 100 and upwards may be examined if they obtain leave from the Collector of Salt Revenue, and if passed should receive a certificate of qualification.—*Notif. Aug.* 7, 1874.

19. An Officer holding the post of Supernumerary Assistant Collector of Salt Revenue should not be appointed to be or to act as an Assistant Collector until he has passed the Higher Standard Examination.—*G. R. No.* 120, *Jan.* 10, 1882.

CHAPTER XIII.

ABKÁRI.

"There was a Persian tyrant who having committed some horrible atrocity in one of his fits of drunkenness, ordered all the wine in his dominions to be spilt as soon as he became sober and was conscious of what he had done: and in this he acted rightly under a sense of duty as well as remorse, for it was enjoining obedience to a law of his religion, and enforcing it in a manner the most effectual. But a Christian Government which, because drunkenness is a common sin, should prohibit all spirituous liquors, would by so doing subject the far greater and better part of the community to an unjust and hurtful privation: thus punishing the sober, the inoffensive, and the industrious for the sake of the idle, the worthless, and the profligate."—SOUTHEY.

Abkári is defined by Wilson as "the revenue derived from duties levied on the manufacture and sale of inebriating liquors, and on intoxicating drugs, whether in substance, infusion, or extract."

It is unfortunately impossible to deny that our Government has by its removal of restrictions caused a great increase of drunkenness among the people of this country. Yet every one who has read Indian History knows that there was no such thing either under Mussulman or Marathi governments as strict abstinence from liquor; on the contrary many instances of the prevalence of habitual drunkenness among the highest classes may be easily quoted. But it has been left to our Government to bring within the reach of all intoxicating drinks, the use of which is said by Elphinstone to be so little of a natural propensity among the natives of this country that the absolute prohibition of spirits which used to exist in most native states was sufficient to keep down drunkenness. The use of spirituous liquors was under the last Peshwas forbidden at Poona and discouraged everywhere else, and the abkári duties of the State did not yield above Rs. 10,000.* Elphinstone recommended that the abkári should be kept in its existing low state by prohibitions or by very heavy taxes, but it need scarcely be said that his advice has not been followed.

* Elphinstone's Minute, p. 30.

The abkári system in this Presidency varies very much in different districts. The difficulties are greatest in the Tanna and Surat districts where the great numbers and spontaneous growth of toddy-producing trees render it easy for any one to make his own liquor. In the districts in Guzerat and others where Mowra trees are common, there is also a good deal of difficulty, but in the Deccan, where, generally speaking, the liquor-producing material has to be imported, the system is comparatively simple. The sudder distillery system is only in force in a few districts: elsewhere the right to distil and the licenses for retail shops are sold by auction, generally y ear by year.

All matters relating to abkári are now placed under the Commissioner of Customs, to whom Collectors refer instead of, as formerly, to the Commissioners of divisions.—*G. R. No.* 1567, *March* 27, 1878.

1. **Abkari revenue.**—The following are the sources of Abkári Revenue in this Presidency:—

Fees charged on the manufacture and sale of spirits from Sudder distilleries.

Proceeds of auction-sales of the right to manufacture and sell spirits or toddy at a distance from Sudder distilleries.

Fees on shops for the sale of foreign spirits, toddy, and the juice of cocoanut-trees.

Fees for the privilege of extracting juice from trees.

Fees for the privilege of selling poisons and intoxicating drugs, and of manufacturing and selling intoxicating preparations therefrom, as well as from grain, &c.

Sale-proceeds of opium.

Fines for breach of the Abkári laws.—*G. R. No.* 466, *Feb.* 7, 1867.

2. Money realized by the sale of spirit-licenses throughout the Presidency forms an item of imperial revenue, and special appropriations to particular funds cannot therefore be sanctioned except by the Government of India, and the levy of the Local Fund one-anna cess or of Municipal taxes on liquor contractors cannot be allowed.—*G. R. No.* 4891, *Dec.* 9, 1864, *and G. of I. No.* 617, *Jan.* 27, 1873.

3. **Moral principles.**—[The following excellent orders have never been cancelled, but it is needless to say that they are not now acted upon, if indeed they ever were]:—

It cannot be too strongly urged upon the Collectors that the object which Government has in view is to restrain, and if possible to correct and diminish, the total actual consumption of spirituous liquors, whether clandestine or licensed, being fully persuaded that any amount of revenue that may be lost by the efficiency of the system for this end will be repaid a hundredfold in the preservation and advancement of moral feelings and industrious habits among the people.—*G. R. No.* 3459, *Sept.* 17, 1838.

Government would very willingly relinquish all revenue from this source could it thereby abate the increasing vice of drunkenness. This however being impracticable, the next object of Government is to check it by enhancing the price of intoxicating liquors.—*Govt. Letter No.* 2065, *June* 22, 1844.

It is impossible to prevent the consumption of liquor, both because in moderation and under due control the consumption is not prejudicial, and because in the experience of all governments the smuggler under a system of prohibition baffles the excise officers. The object should be to raise the tax to that height which will most enhance the price without offering to the smuggler a reward sufficiently high to induce him to run the risk of smuggling.—*Thomason's Directions for Collectors in the N. W. P.*

4. **Powers of Officers.**—Under Section 6, Clause 2, of the Bombay Abkári Act, 1878, every Assistant and Deputy Collector in charge of a Huzúr Station or sub-division of a District, and every Mámlatdár, Mahálkari and Aval Kárkún having Magisterial powers, are, within the limits of their respective charges, hereby vested, under the general control of the Collector, with powers under Section 13, Section 36, Section 37, Section 40 and Section 45 (a) of the Act.

All Police Officers are also hereby invested with powers under Section 37, and all Police Officers above the grade of a Head Constable with powers under Section 36 of the Act.—*Govt. Notif. No.* 5759, *Nov.* 8, 1878.

In exercise of the power conferred by para. 2, Section 6, of the Bombay Abkári Act, 1878, the Governor in Council is pleased (*a*) to invest the Collector of Salt Revenue with all the powers, and to

impose upon him all the duties of a Collector in respect of every distillery directed by Government to be under the control of the Salt Department; and also to invest (*b*) the Superintendent of the Coast Guard Service, all Coast Guard and Land Frontier Inspectors, all Sarkárkúns of Tálukas, with powers under Section 36, and all officers of the Salt Department with powers under Section 37 of the said Act; (*c*) the Deputy and Assistant Collectors of Salt Revenue, within the limits of their respective charges, with powers under Sections 33, 36, 37 and 40 of the said Act; (*d*) every Assistant Collector of Salt Revenue within whose range there is any such distillery as aforesaid, with powers under Section 13 of the said Act; and (*e*) every supervisor of any such distillery with powers under Sections 13, 33, 36 and 37, of the said Act.—*Govt. Notif.*, *No.* 2127, *April* 24, 1879.

In exercise of the power conferred by Section 6 of the Bombay Abkári Act, 1878, Government are pleased to invest the following Officers with the power, to the extent hereinafter mentioned, of giving special orders under para. 2 of Section 17 of the said Act, within the limits of their respective charges, for the occasional sale of country liquor or intoxicating drugs in excess of such limit as shall from time to time be prescribed by Government under para. 1 of the said section:—

	Quantities for which special orders may be given.	
	Country Liquor.	Intoxicating Drugs.
Police Patels, specially nominated by the District Magistrates to whom they are subordinate for the exercise of such powers.	Not exceeding 8 gallons.	Not exceeding 100 tolas.
Mámlatdárs, Máhálkaris (or, in the absence of Mámlatdárs or Máhálkaris, their first Kárkuns), Chief Constables and Abkári Inspectors.	Not exceeding 20 gallons.	Not exceeding 250 tolas.
Assistant and Deputy Collectors, Cantonment Magistrates, Superintendents and Assistant Superintendents of Police, and the Commissioner and Deputy Commissioner of Police of Bombay.	Any quantity.	Any quantity.

—*Govt. Notif. No.* 4087, *Aug.* 5, 1879.

Under Section 5 of the Bombay Abkári Act, 1878, His Excellency the Governor in Council is pleased to appoint the Political Superintendent, Thar and Párkár, and the Superintendent, Upper Sind Frontier, to exercise the powers and perform the duties of a Collector under the said Act within the districts under their charge. —*Govt. Notif. No.* 4196, *Aug.* 13, 1879.

Government are pleased to invest the Forest Officers with the following powers under the Abkári Act:—

Conservators, Deputy and Assistant and Sub-Assistant Conservators	With the powers under Sections 36 and 37.
Forest Rangers	
Foresters.....	
Forest Guards	With the powers under Sec. 37.

—*G. R. No.* 4510, *Aug.* 27, 1879.

In exercise of the power conferred by Section 6 of the Bombay Abkári Act, 1878, Government are pleased to invest the following Officers with the power, to the extent hereinafter mentioned, of issuing permits under Section 13 of the said Act for the transport or removal of country liquor or intoxicating drugs from any place within the limits of their respective charges:—

	Quantities for which Permits may be given.		Places for transport or removal to which Permits may be given.
	Country Liquor.	Intoxicating Drugs.	
Police Patels, specially nominated by the District Magistrate to whom they are subordinate for the exercise of such powers.	Not exceeding 8 gallons.	Not exceeding 100 tolas.	Any place in the same táluka.
Mámlatdárs, Mahálkaris (or in the absence of Mámlatdárs or Mahálkaris, their first Kárkuns), Chief Constables and Abkári Inspectors.	Not exceeding 20 gallons.	Not exceeding 250 tolas.	Any place in the same district.
Assistant and Deputy Collectors, Cantonment Magistrates, Superintendents and Assistant Superintendents of Police and the Commissioner and Assistant Commissioner of Police, Bombay.	Any quantity.	Any quantity.	Any place.

—*Govt. Notif. No.* 5266, *Oct.* 1, 1879.

His Excellency the Governor in Council is pleased to invest Abkári Inspectors and Sub-Inspectors with powers under Sections 36 and 37, and Abkári Police with powers under Section 37 of the Abkári Act of 1878.—*Govt. Notif. No.* 5379, *Oct.* 7, 1879.

Government are pleased to direct the addition of the words "or in Sind, Tapádárs," after the words "Police Patels" in Government Notifications No. 4087, dated 5th August 1879, and No. 5266, dated 1st October 1879, issued under Section 6 of the Bombay Abkári Act, 1878.—*Govt. Notif. No.* 1486, *Mar.* 22, 1880.

With reference to Notification No. 5759, dated 8th November 1878, published at page 708 of Part I. of the *Bombay Government Gazette* for 1878, the Governor in Council is pleased, in exercise of the power conferred by Section 6 of the Bombay Abkári Act, 1878, to invest all Police Patels with powers under Section 37 of the said Act.—*Govt. Notif. No.* 5048, *Sep.* 24, 1880.

His Excellency the Governor in Council is pleased to invest all Police Patels with powers under Section 36 of the Bombay Abkári Act 1878.—*Govt. Notif. No.* 1925, *Mar.* 22, 1882.

Powers under Secs. 6 and 7 of the Abkári Act of 1878 have been delegated by the Abkári Commissioner to Collectors under Sec. 8 subject to his general instructions.

5. **Transport and Possession.**—No country liquor exceeding in quantity one gallon or 6 reputed quart bottles, and no intoxicating drug exceeding in quantity half an Indian seer or 40 tolas, shall be sold by retail to one and the same person in the aggregate on any one day, or be possessed by any person without license or permit obtained from a competent authority under the Act.—*Govt. Notif. No.* 6597, *Dec.* 21, 1878.

[The above does not apply to the districts of Surat, Thana, Kolába, Ratnágiri, and Kánara.]

Within the limits of the districts of Surat, Thána, Kolába, Ratnágiri, and Kánara and of the Island of Bombay, no toddy exceeding in quantity four Imperial gallons shall be sold to one and the same person in the aggregate on any one day, or be possessed by any person, without license or permit obtained from a competent authority under the said Act.—*Govt. Notif. No.* 2126, *Apr.* 21, 1879.

In exercise of the power conferred by Section 12 of the Bombay Abkári Act, 1878, His Excellency the Governor in Council is pleased to direct that no toddy shall be transported into the city of

Surat from outside the walls of that city, except on payment of a duty to Government under Section 19, of annas 3 pies 9 per maund.—*Govt. Notif. No.* 4093, *Aug.* 5, 1879.

In exercise of the power conferred by Section 12 of the Bombay Abkári Act, 1878, His Excellency the Governor in Council is pleased to prescribe in the following table the maximum quantity of country liquor which may be transported or removed from one place to any other place without a permit :—

Kind of Liquor.	If transported or removed,		Maximum quantity which may be transported or removed without a Permit.
	From	To	
1. Country liquor of every kind.	Any place within the island of Bombay.	Any place without the same or *vice versa*;	One quarter of a pint.
2. Ditto	Any place within the local limits of any farmer of Abkári revenue's farm.	Any place without such limits, or *vice versa*;	Ditto.
3. Ditto	Any place	Any other place or local area for the protection of the Abkári Revenue, of which the Commissioner deems it necessary that such transport or removal should be so restricted, and has caused a public notice to be given of such restriction;	Ditto.
4. Toddy.....	Any place without the walls of the City of Surat.	Any place within the same;	One quarter of a pint.
5. Do. except unfermented toddy in transport from the place where it is drawn to the place where it is to be licitly disposed of.	Any place within the limits of the districts of Surat, Thána, Kolába, Ratnágiri, Kánara and of the island of Bombay.	Any other place, within the limits of the said districts or island respectively, except as provided in No. 4 of this table;	Four gallons.

Kind of Liquor.	If transported or removed.		Maximum quantity which may be transported or removed without a Permit.
	From	To	
6. Country liquor of every kind except unfermentedtoddy in transport from the place where it is drawn to the place where it is to be licitly disposed of, and except in the districts and island mentioned in No. 5 of this table toddy of any other description.	Any place	Any other place, when no other item of this table is applicable.	One gallon or six reputed quart bottles.

—*G. Notif. No.* 5265, *Oct.* 1, 1879.

6. **Retail sale.**—The Government of India objects to the retail sale by Government officers of any sort of fermented liquor, spirit or drug. Government should interfere in the trade just so far as is necessary to enforce the taxation imposed by law and no further. If in any place the trade cannot be carried on consistently with the just demands of the State it must cease, and in such a case it is better to sacrifice excise revenue than that officers of Government should assume functions calculated to expose the policy of the State to misunderstanding.—*G. of I. No.* 3125, *May* 19, 1874.

7. **Rules for shops.**—The following are the rules under Act III. of 1852, Sec. I., which are generally in force:—

(1) The farmer or retailer to take out a pass for the removal of liquor from the manufactory to the shop, but no fee is to be paid for such pass.

(2) The privilege of selling imported foreign liquors is not to be put up to auction, but to be granted by the Collector, at a maximum fee of Rs. 50 for each license.

(3) The privilege of manufacturing and selling by retail country spirits, and also of selling imported country spirits, is to be sold by auction.

(4) Supplies of foreign spirits obtained by individuals for their own consumption and by regimental messes are not subject to the provisions of Act III. of 1852.

(5) At travellers' bungalow, hotels, &c., the time for selling liquor may be extended at the discretion of the Collector.

(6) The disposal of intoxicating preparations from bhang, ganja, opium, &c., is forbidden except where there are strong grounds for permitting the sale.—*G. R. No.* 7627, *Nov.* 25, 1852.

Rules for the Guidance of Revenue and Police Establishments for the efficient Supervision of Operations of Licensees for Retail Sale of Country Liquor.

I. The Mámlatdár and the Chief Constable of every táluka should each visit every shop for the sale of country liquor, situated in the táluka under his charge, and should test the strength of the liquor therein, at least once in 3 months, and should also take stock of the liquor in each shop and examine the accounts and permits.

II. In case the Mámlatdár is engaged with some other work or is on leave, his Head Kárkún should test the strength of liquor for him.

III. The examination should be made without any previous notice being given of the date on which it may be contemplated.

IV. To ascertain that the liquor sold is of the strength allowed by law or the license, the stock of liquor in each shop should be tested with a hydrometer.

V. It should be ascertained that the prices at which the contractor sells liquor do not exceed the limits (if any) prescribed in the license.

VI. They should accost at random any person purchasing liquor from the shop, and ascertain from him the price he paid for it; and by measuring the quantity and strength of the liquor purchased by him, find out whether or not the price paid has exceeded the limit prescribed in the license.

VII. They should enter the date of examination in, and should sign the "Visit Book" supplied to each shop by the Collector.

VIII. In order to enable the Mámlatdárs and Chief Constables to use the hydrometers, they will be supplied with such instruments. Directions for using the hydrometers accompany.

IX. If they find any liquor of a strength more than 5 degrees above or below that allowed, if any, by the terms of the license, it should be confiscated, and a report should be made to the Collector.

X. Every Mámlatdár and Chief Constable should send in a report every six months to the Assistant Collector, stating the number of shops he has examined in each quarter and the general result of such examination. If there should be anything worth reporting at the time of any visit, a special report should be made at the time of the visit.

XI. The "Visit Books" should be sent to the Assistant Collector at the end of the year for inspection, and the result of the examination forwarded to the Collector for transmission to the Commissioner. The hydrometer should be tested by Abkári Inspectors when an opportunity offers, as the gilt often wears off the Sykes' Hydrometer. If any inaccuracy is discovered, the correction should be made and given in writing to the holder of the instrument. When the hydrometer is found to be too inaccurate to be of use, it should be sent to the Collector.

XII. A list of prices at which the licensee is bound to sell liquor and an extract of the clauses of the Liquor License, the conditions prescribed in which Mámlatdárs and Chief Constables are required particularly to see duly carried out, are attached to these Rules.

XIII. As Sykes' Hydrometers are expensive articles, and as they will not be required at one and the same time by both the Mámlatdár and Chief Constable, it will be sufficient if one Sykes' Hydrometer with set of tables be kept in the Mámlatdár's kacheri and in his charge. If the Chief Constable should purpose visiting any shop for the purpose of testing the liquor, he should apply to the Mámlatdár for the loan of the instrument, and return it, when finished with, to the Mámlatdár. Record of such issue and return should be kept by the Mámlatdár.

Rules for Testing Spirit with Sykes' Hydrometer.

This hydrometer is a brass instrument with a stem on which are marked the figures 1, 2, up to 10—the spaces between the figures being divided into 5 parts of 2 decimals each. There are also weights marked 10, 20, 30, and so on up to 90. These are to be fitted on the lower part of the hydrometer. This instrument is

accompanied by a thermometer and a book, without which it cannot be used. There are many kinds of small cheap hydrometers without any book. Spirit cannot be accurately tested with these.

Rules.

I.—Take a sample of the spirit in a tall glass and at once immerse the thermometer in it for a few seconds and note to what figure the mercury in the thermometer rises. Then take the book and turn over to the page at the head of which that figure stands.

II.—Take the hydrometer and fit one of the weights. The weight numbered 60 will be the one most ordinarily required; but if it should cause the hydrometer to sink altogether into the liquid, then a lighter one (50 or 40) must be tried. On the other hand, if the hydrometer floats so high that the figure 10 on the stem is above the surface of the spirit then a heavier weight must be put on. When the hydrometer is floating steadily then note exactly to what figure on the stem the spirit rises and add this to the number of the weight. Suppose, for instance, the weight used was 60 and the hydrometer sinks to 7·49, then write down 67·4.

III.—Take the book and on the page at which you opened it as directed in Rule I., find out the figure you have obtained from the hydrometer; opposite this you will find the strength of the spirit. For instance, if the thermometer figure was 82°, and the hydrometer figure 67·4, then the strength of the spirit will be 23·2 under-proof.

IV.—Spirit is often sweetened with sugar to make it seem weaker than it really is. This can be detected by evaporating a small quantity of it in a saucer or any white porcelain dish over a lamp. The thick dark residue of burnt sugar cannot be mistaken.

V.—In using the small glass hydrometer set for a temperature of 83°, a thermometer should also be used with the table prepared for this purpose by the Chemical Analyser and circulated to all Abkári Inspectors.—*Commissioner of Abkári with G. R. No.* 5383, *Oct.* 12, 1880.

8. **Sale of foreign liquor.**—With reference to Rule (2) the fee for a license for the sale of imported foreign liquors is fixed at a maximum of Rs. 50, but where it was found that a cheap sort of foreign spirits was imported and the licensee thus enabled to compete with the retailers of country liquor, the fee for selling

foreign spirits was ordered to be raised by degrees to a maximum, if necessary, of Rs. 300.—*G. R. No.* 1963, *May* 29, 1866.

9. **Hours of closing.**—Collectors may, with the sanction of the Commissioner, allow shops to be kept open till lamp lighting time, or even till 8 P. M., if local circumstances render such extension advisable. But Government will not alter the general rule by which shops are to be shut at sunset.—*G. R. No.* 765, *Feb.* 24, 1860.

10. **New shops.**—The previous sanction of the Commissioner must be obtained for the establishment of any new shop, whether for country liquor or imported wines and spirits, and the Commissioners are to exercise a very strict supervision in this matter.—*G. R. No.* 4833, *Sept.* 28, 1871, *and No.* 1062, *March* 7, 1872.

11. **Rules for Cantonments.**—The sales of contracts for spirituous liquors in military cantonments are to be regulated by the Collectors in communication with the Cantonment Magistrates, subject to the control of the Commissioner. The interference of Commanding Officers of stations and of the Commander-in-Chief is restricted to measures regulating the *retail* sale of liquor in cantonment bazars, with the view of preventing European soldiers from obtaining spirituous liquors at any shop whatever, whether in the Native city or cantonment bazars.

Cantonment Magistrates, under the Collectors, are to be held strictly responsible for the revenue arrangements, with which Commanding Officers have nothing to do.—*From Qr. Mr. Genl. No.* 1532, *May* 29, *and G. R. No.* 2565, *June* 17, 1865.

12. All Cantonment Magistrates are appointed Deputy Collectors in order to enforce penalties for the breach of the Abkári laws.—*Govt. Gazette, July* 28, 1873.

13. The offence of smuggling liquor by sepoys into cantonments is punishable by Court-Martial only.—*G. of I. No.* 158, *June* 16, 1872.

14. **Shops near Cantonments.**—Although the interdiction of shops in the neighbourhood of military cantonments may not always be possible, the object of limiting their number and restricting them to localities not readily accessible to the soldiery should be constantly kept in view. The surveillance of all shops

within civil limits must remain with the Collector and the Police.—*G. R. No.* 3321, *Oct.* 9, 1858.

15. **Export by Railway.**—Spirits are not received or carried by the Railway authorities unless covered by a license from the Collector.

Collectors and the Police must proceed against parties endeavouring to export liquor by railway contrary to law.—*G. R. No.* 3662, *Aug.* 1, 1870.

16. **Sale at Railway Stations.**—Licenses for the sale of liquor at railway refreshment-rooms are granted to the Railway Agents in the name of the General Traffic Manager without the usual restriction "to be drunk on the premises," the conditions being added that wine, beer, and spirits, may be sold to the Company's European servants and other residents in the neighbourhood, and that no person is to be allowed to drink to intoxication in the refreshment-rooms. The issue of licenses to liquor-shops in the neighbourhood of railway stations is to be discouraged as much as possible.

The object of this arrangement is not only to ensure a proper supply of refreshments to travellers, but to check insobriety among the railway officials.—*G. R. No.* 1706, *July* 21; *No.* 4599, *Nov.* 8, 1865; *and No.* 1155, *April* 3, 1866.

17. **Distilleries near Stations.**—On the representation of the Agent of the G. I. P. Railway, the distillery at Kurjut was ordered to be removed to a distance of at least three miles from the railway station.—*G. R. No.* 3673, *Oct.* 29, 1867.

18. **Inam rights.**—Inamdars have no right to sell liquor or to grant licenses for its sale in their villages.—*G. R. No.* 3577, *Dec.* 26, 1834.

19. **Confiscations.**—

Rules made by the Commissioner of Abkári under Section 58 *of the Abkári Act,* 1878, *for the disposal of things confiscated under that Act.*

I.—Country liquor and intoxicating drugs confiscated in tracts in which monopolies of the retail sale of country liquor and of intoxicating drugs have been severally granted shall be destroyed.

II.—Liquor other than country liquor wherever confiscated, as well as country liquor and intoxicating drugs confiscated in tracts in which monopolies of the retail sale of country liquor and of intoxicating drugs have not been severally granted, shall be put up to auction and be sold to the highest bidder, if in the opinion of the officer ordering confiscation, the price offered is a reasonable price with reference to the ordinary retail selling price of such liquor or intoxicating drug in the neighbourhood in which the sale takes place. If the price offered is not reasonable, the liquor or intoxicating drugs shall be destroyed.

III.—Confiscated mowra flowers shall be sold only to persons licensed to manufacture liquor at prices to be fixed by the officer ordering confiscation. If the prices so fixed cannot be obtained, the mowra flowers shall be destroyed.

IV.—All articles confiscated other than the articles dealt with in the three preceding Rules shall be put up to auction and be sold to the highest bidder.

V.—All stills, and all implements and apparatus for the manufacture of liquor or intoxicating drugs shall be broken up, or otherwise rendered useless for such manufacture, previous to sale.

VI.—Whenever, under the operation of these Rules, liquor, or any other confiscated article, has to be destroyed, it shall be destroyed in the presence of the officer ordering confiscation, or of some other responsible officer whom he may depute.—*March* 29, 1879.

20. **Rewards.**—Under the provisions of Section 59 of the Bombay Abkári Act of 1878, His Excellency the Governor in Council is pleased to make the following rules:—

(1) Except in the Town and Island of Bombay it shall be in the discretion of the Magistrate trying the case to grant a reward, not exceeding one-half the proceeds of any fine imposed under the provisions of the Act, to any officer or other person whose conduct in connexion with the case may, in the opinion of the said Magistrate, entitle him to reward.

(2) In the Town and Island of Bombay, the Collector shall have the same discretion as regards rewards to be granted out of the proceeds of fines under the Act.

(3) It shall be in the discretion of the Collector to grant a reward, not exceeding half the proceeds of any confis-

cation adjudged under the Act, to any officer or other person whose conduct in connexion with the case may, in the opinion of the Collector, entitle him to reward.—*Gov. Notif. No.* 6506, *Dec.* 21, 1878.

21. **Abkári Contracts.**—It should be distinctly understood that in future when men of straw or inadequate means are accepted as sureties and any loss to Government results from the insufficiency of such security the officers accepting such sureties will be held personally responsible for any loss incurred.—*G. R. No.* 2608, *April* 21, 1882.

22. **Intoxicating Drugs.**—Under Section 27 of the Bombay Abkári Act, 1878, Government are pleased to issue the following orders concerning the levy of duties in respect of intoxicating drugs in the whole of the Presidency of Bombay (excepting Sind):—

(1) The duty leviable on account of a license for the joint privileges of manufacture and retail sale of intoxicating drugs shall be fixed by the Collector who, before granting any such license, shall put up the said privileges to auction. Bidders at the auction shall be called upon to bid the aggregate amount of duty which they are willing to pay for the privilege of manufacturing and the exclusive privilege of selling intoxicating drugs by retail at one or more shops within the local limits to which the auction extends. The auction should be held subject to confirmation by the Collector who should not bind himself to accept the highest or any bid, but the amount of the bid, if any, which he accepts, should be divided as nearly as possible into as many equal instalments as there are months in the period for which the said joint privileges are to be disposed of. The condition of sale and other details for the conduct of the auction should be settled from time to time by the Collectors under the orders of the Commissioner;

(2) No duty shall be leviable in respect of the sale of intoxicating drugs by a cultivator or owner of any plant from which such drugs are manufactured or produced, nor in respect of the wholesale sale of

intoxicating drugs by merchants or dealers, nor, except as aforesaid, in respect of the manufacture of intoxicating drugs;

(3) When a permit is granted for the import or export of any intoxicating drug, or for the transport of any such drug between two places not situated within the same district, duty shall be levied on the intoxicating drugs permitted to be so imported, exported or transported at the following rates viz.: —

	Rs.	a.	p.
if the amount does not exceed 10 Indian maunds.....	5	0	0
for every additonal 2 Indian maunds or fraction thereof	1	0	0

Provided that:—

(*a*) if in the course of one continuous transaction any intoxicating drugs have, after importation or before exportation, to be transported from one place to another within the Presidency of Bombay, or,

(*b*) if during the course of transporting any such drugs from one place to another within the said Presidency it is necessary to export and afterwards again to import the said drugs.

duty at the above rates shall be leviable once only, notwithstanding that separate permits for import, export and transport are granted;

(4) no duty shall be leviable in respect of intoxicating drugs permitted under Section 13 to be transported from one place to another situated within the same district.

2. Under Section 30 of the said Act the Governor in Council directs:

(1) that licenses, counterpart agreements and permits in respect of intoxicating drugs shall contain the particulars and be granted subject to the restrictions and conditions respectively set forth in the Forms* A. to G. hereto annexed;

(2) that licenses in Forms A. and B. shall be granted for a period of one year commencing on the 1st August

* *Vide* Appendix H.

in one year and ending on 31st July in the next following year; that permits in Forms D., E and G. shall be granted with validity for such periods as the officer granting the same shall in each case deem fit, but not exceeding, ordinarily, double the length of time actually necessary for the purpose for which the permit is granted; and that permits in Form F. may be granted for such period not exceeding six months as the officer granting them shall in each case deem fit;

(3) that no fee shall be charged for any license or permit issued in respect of intoxicating drugs.—*G. R. No.* 4421, *Aug.* 23, 1880.

Opium.

23. **Moral principles.**—The reason why Government interfere with the sale of opium is not with a view of obtaining revenue, but merely in hopes of restraining the use of a pernicious drug. Every endeavour should be used to prevent its introduction into places where it has not been previously used, and to limit its consumption in other places.—*Court of Directors No.* 19, *Dec.* 3, 1856.

24. **Supervision.**—It is the duty of the Commissioner of Opium to exercise an intelligent and active supervision over this important source of revenue, and to watch narrowly the consumption of excised opium in the several collectorates, and bring to the notice of Government instances where, considering the extent of the population and the known habits of the people, the amount of such licit consumption is clearly below what actually takes place. The adoption of measures to prevent the smuggling that prevails up-country should be suggested.—*G. R. No.* 4696, *Sept.* 22, 1871.

25. **Rules under the Opium Act.**—[The Rules under this Act (No. 1 of 1878) are exceedingly long, and the following are all that are likely to be required in general use]:—

In these rules "Collector" means any Revenue Officer in independent charge of a district, and, in the Town of Bombay, the Deputy Commissioner* of Customs and Opium: also any Assistant

* Now the Collector of Customs.

Collector, Deputy Collector, or Assistant Commissioner, duly authorized by such Collector or Deputy Commissioner to perform all or any of the duties imposed on a Collector by these Rules.

(2) The cultivation of the poppy and, except as provided in Rules 21, 35, 39, and 40, the manufacture of opium are prohibited within the Presidency of Bombay.

(3) Except as provided in Rules 4 and 5—

(i) No person shall have in his possession any opium not purchased from Government, or from a farmer or licensed vendor, or under Rule 32.

(ii) No person, not being a farmer or licensed vendor, shall have in his possession more than five seers of 'poppy heads' and ten tolas of any description of opium not being 'poppy heads.'

(4) Rule 3 does not apply to—

(i) Opium in transit covered by a permit under Rule 6.

(ii) Opium lawfully imported during transit to its destination, or when registered and deposited under the provisions of Rule 18.

(5) The Collector may grant (*a*) to any medical practitioner residing within his district a license for the possession of opium for medical purposes only; (*b*) to any person a special permit authorizing him, for a specified period, to have in his possession, for private consumption only, a specified quantity of opium in excess of ten tolas.

(6) The transport from one place to another within the Presidency of opium exceeding ten tolas in weight is prohibited, except under a permit, granted—(*a*) If from one place to another within the Town of Bombay, or from any place within to any place without the Town of Bombay, by the Deputy Commissioner. (*b*) If from any place outside the Town of Bombay to the Town of Bombay or to any other place in the Presidency, by the Collector of the place from which it is to be despatched.

Provided that for opium removed from a Government depôt to a retail-shop, a permit may be granted by the officer in charge of such depôt.

No permit for transport of opium imported for exportation shall be given except for whole or half chests.

(7) Except in the case of transport from one place to another within the Town of Bombay or within any District, no such permit shall be granted unless the applicant produces a written permission

to apply signed—(*a*) if transport to the Town of Bombay be applied for,—by the Deputy Commissioner; (*b*) if transport to any District—by the Collector of such district.

A copy of the permit granted shall be sent—In case (*a*), to the Deputy Commissioner; in case (*b*) to the Collector of the District to which the opium is to be transported.

(8) No package containing opium shall be opened during transport.

(9) The permit and the packages shall, on arrival, be presented for examination to the Collector. If, after examination the Collector concludes that the packages have not been opened or tampered with in transit, if their number is complete, and if they be found to be of the full weight specified in the pass (less such allowance for dryage as the Local Government prescribes) the packages may be dealt with by the owner as the law or these Rules allow, the permit being retained by the examining officer. Otherwise, they shall be detained and dealt with as the law or the orders of any authorized authority may direct.

(10) No opium shall be imported into the Presidency of Bombay except—

(*a*) booked through by railway for re-exportation to other parts of British India, or to Native States;

(*b*) for exportation by sea from the Port of Bombay;

(*c*) for retail sale by licensed vendors, in any district in which the direct importation of opium for such sale is sanctioned by the Local Government, and subject to any conditions which the Local Government may prescribe.

Provided that any opium imported for either of the purposes mentioned in (*b*) and (*c*) may, after it reaches its destination in this Presidency, and with the permission in writing of the Collector, be dealt with in any other way permitted by the law. But subject to any other conditions which the Local Government may prescribe in this behalf, the Collector shall not permit opium imported for exportation by sea from the Port of Bombay to be disposed of for consumption in the Presidency of Bombay or exported under Rule 26 until the difference between the duty already levied and that which would have been leviable if the opium had not been imported for exportation by sea from the Port of Bombay, has been paid. When the Collector permits opium not imported by sea from

the Port of Bombay to be dealt with as opium imported for exportation by sea from that Port, he shall refund the difference between the duty already levied and that which would have been leviable if the opium had been imported for exportation by sea from that Port.

(11) No opium shall be imported into the Presidency except by the following routes—

(*a*) by the Pálanpur-Ahmedabad State Railway direct to Ahmedabad;

(*b*) by railway, from Khandwa or via Palanpur and Ahmedabad;

(*c*) by sea, at the port of Bombay only;

(*d*) from Udaipur by Káya, Bárápal, Parsad, Rákhándes, Kherwara, Vichwara, Samera, Sámláji, Tintoi, Bákrol, Lembhoi, Dhakrol, Modhuka, Harsol, Ujdia, Dehgam, Naroda to Ahmedabad.—*Govt. Notification No.* 1367, *March* 16, 1880, *and No.* 6402, *Sept.* 15, 1882.

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(22) Opium imported under these Rules for exportation by sea may be so exported from the port of Bombay only at any time within two years from date of the pass.

* * * *

(26) Any person desiring to export opium from the Presidency into any Foreign State, or into any other part of British India, shall obtain a pass for each consignment, from the Collector of the District from which export is desired, or, in the Town of Bombay, from the Deputy Commissioner.

The pass shall specify—

The name of the person in charge of the consignment, and of the consignee, the number of packages and the weight and contents of each, and the destination of the consignment.

But no pass shall be granted unless the applicant produces a written permission to apply, signed by the Collector of the District, or the Political Officer of the Foreign State into which such opium is to be imported.

(27) The Collector may thereupon grant an export pass.

Each package shall be sealed in the presence of the officer granting the pass, and with his official seal.

(28) No Railway Company shall receive or convey opium not covered and accompanied by a permit or pass of an officer compe-

tent under there Rules to grant the same; or shall convey opium otherwise than direct, and in the custody of its own officers, to the station at which, according to the route prescribed in such permit or pass, it should leave the Railway.

(29) The bulk of a consignment of opium in the course of importation or exportation shall not be broken; and any Revenue officer not inferior in grade to a Mahálkari or any police officer not inferior in grade to a Head Constable, may at any time examine such consignment. If, after such examination, the officer is satisfied as in rule 9, para. 2, the consignment shall be allowed to proceed. Otherwise it shall be detained and disposed of according to law.

(30) Opium is sold "retail" when less than half a chest of 140 lbs. is sold in a single transaction. Otherwise it is said to be sold wholesale.

(31) No person shall sell any opium to any person not legally authorized to possess the same.

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(33) No person shall retail opium without a license. But medical practitioners licensed under Rule 5 may sell quantities, not exceeding in any one transaction, ten tolas as medicine or in medical preparations.

(34) No retail vendor shall sell more than ten tolas of the inspissated juice of the poppy, or of any preparation or admixture thereof, or of any intoxicating drug prepared from the poppy, or more than 5 seers of 'poppy-heads,' except to a licensed vendor or farmer, or to a medical practitioner or other person holding a special permit granted by the Collector under Rule 5, or under a special order from the Commissioner or a Collector.

(35) Licenses for the retail of opium or for the manufacture or retail of intoxicating drugs prepared from the poppy are granted for the Town of Bombay by the Deputy Commissioner, and for other parts of the Presidency by the Collectors.

(36) Whenever a license is granted for the retail of opium, the officer who grants it shall demand payments and impose in the license conditions on the licensee as prescribed by the Commissioner.

(37) Every such licensee shall execute a counterpart engagement for the due performance of all the conditions, and shall give such security for the performance of his engagement, or make such deposit in lieu of security, as the officer granting the license may require.

(38) Licenses for retail shall be granted for one year only, unless the Commissioner shall otherwise specifically direct.

(39) With the general or special sanction of the Commissioner the Collector may let in farm the right to retail opium or to retail or manufacture intoxicating drugs prepared from the poppy, in any local area under his control, for a term not exceeding five years. The Commissioner may prescribe Rules (*a*) for the invitation and acceptance of tenders for such farms, (*b*) for security for the fulfilment of their engagements by farmers, and (*c*) as to the form and conditions of such leases. Any breach of such engagement shall render the lease liable to annulment by the authority who sanctioned the farm.

(40) When any such farm is given, the farmer may make his own arrangements for the appointment of subordinate vendors, and for the manufacture of intoxicating drugs, within the limits of his farm and subject to the conditions of his lease, provided that no opium except that supplied from a Government depôt, or lawfully imported under clause (*c*), Rule 10, or otherwise lawfully obtained, shall be retailed or used in the manufacture of such drugs.

(41) Licenses to subordinate vendors or manufacturers as above shall be granted by the Collector as the Commissioner may prescribe.

(42) With the sanction of the Commissioner, the Collector may cancel any lease granted under Rule 39; or within the period of the lease, impose any new reservation or restriction on the farmer.

If any lease be cancelled for any cause but a breach of the conditions, or if any reservation or restriction with respect to the grant of licenses be imposed during the lease, the Commissioner shall award such compensation as he thinks reasonable to the farmer.

(43) If any licensed vendor or farmer have in his possession, on the expiry of his license or farm, opium which he is unable to dispose of, to the satisfaction of the Collector, by private sale to other licensed vendors or farmers, he shall surrender it to the Collector; and the incoming licensed vendor or farmer, or if the expired license or farm is not renewed, any licensed vendor or farmer within the district, when required by the Collector, is bound to purchase the opium to the extent of two months' supply, at such price and in such quantities as the Collector shall adjudge; provided that the price of the opium shall not exceed the rate at which it

can be procured from Government; and that, if such opium seem to the Collector unfit for use, he shall cause it to be destroyed.

* * * *

(46) Opium shall be issued from the Government depôts to licensed vendors at a price to be fixed and notified by the Local Government.

* * * *

(49) Opium confiscated under the Opium Act, shall be examined by the Collector, and, if declared by him to be fit for use, sent to the nearest depôt: otherwise it shall be immediately destroyed.

(50) If the opium so sent be sufficiently good for retail purposes, it shall be added to the stock at the depôt. But if it be of inferior quality, it may be issued to retail dealers at a special rate proportioned to its quality, but shall be subject in other respects to the same conditions as other opium.

(51) All property, other than opium, confiscated under the Opium Act, shall be sold under the orders of the Magistrate or other officer by whom it was confiscated.

(52) Any Magistrate convicting an offender under Section 9, or any officer ordering the confiscation of opium under Section 12 of the Opium Act, may grant, in such proportions as he thinks fit, to any person or persons who have contributed to the seizure of the opium or the conviction of the offender, a reward not exceeding the value of the opium and other articles confiscated in the case, *plus* the amount of any fine imposed; or may place such aggregate amount to be awarded at the disposal of the head of the department of which any officer or officers may have contributed to the seizure of the opium or the conviction of the offender, to be distributed by such head of the department in such proportions as he thinks fit among persons whom he may consider to be entitled to reward in connection with such seizure or conviction.

(53) In any case in which the Commissioner thinks that any person has performed any service of special merit in the prevention or detection of opium-smuggling or of any offence against the Act, he may grant him a reward not exceeding Rs. 500.

The Commissioner, or, with the sanction of the Commissioner, a Collector or the Collector of Salt Revenue may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers or for any other purpose connected with the

prevention or detection of opium-smuggling or of any offence against the Act.

The Commissioner shall report to Government the circumstances under which any rewards have been granted or expenditure incurred under this rule.

(54) All Collectors shall, as regards any matter arising in the administration of these Rules, be subject to the general control of the Commissioner.

(55) The decision of the Collector as to the value of opium which has been seized shall be final.—*Notif. Feb.* 9, 1878.

In the interests of the public revenue it is desirable that rewards in cases of opium-smuggling should always be granted when fairly earned.—*G. R. No.* 273, *Jan.* 16, 1882.

27. **Seizures.**—Opium seizures effected by officers of the Salt Department are to be reported to Government by the Collector of Salt Revenue direct.—*G. R. No.* 4161, *Aug.* 6, 1874.

28. **Powers.**—The following officers are authorized to act, within the limits of their respective charges, under the sections of the Opium Act, 1878, hereinafter respectively named (namely) :—

Under Section 12, *paragraph* 3.

The Collector of Salt Revenue (so far as regards any opium or other thing seized by himself or by any officer subordinate to him.)

Under Section 14.

All officers of the Revenue Department invested with Magisterial powers, all Police Officers superior in rank to a Head Constable, all Sarkárkúns and Inspectors in the Departments of Opium and Abkári, the Collector, Deputy Collector and all Assistant Collectors of Salt Revenue, the Superintendent of the Coast Guard Service and all Coast Guard Inspectors, Frontier Inspectors, Sarkárkúns of Tálukas and Supervisors of Distilleries subordinate to the Collector of Salt Revenue.

Under Section 19.

The Collector, Deputy Collector and all Assistant Collectors of Salt Revenue.

Under Section 22.

All Collectors, Assistant and Deputy Collectors, Mámlutdárs, Mahálkaries, Mukhtiárkárs, Awal Kárkúns and Head Munshis.

Under Section 24.

All Assistant and Deputy Collectors, Mámlutdárs, Mukhtiárkárs and Mahálkaries.—*Govt. Notif. No.* 3578, *June* 20, 1879.

29. **Transport.**—Opium, the property of farmers licensed by His Highness the Gaekwar for the retail sale of opium in His Highness' territories, and intended for the supply of the said farmers' retail shops, may be imported into, and transported through, or exported from, British territory when taken direct from one or other of the depôts and sub-depôts mentioned in the margin under cover of permits issued and signed by a Naib Subha of a division or of a táluka of His Highness' territories to the retail shop at which it is to be sold.—*Govt. Notif. No.* 3723, *July* 15, 1879.

Depôts.	
Navsári.	Kadi.
Baroda.	
Sub-depôts.	
Viára.	Dehgám.
Velácha.	Pátan.
Ptad.	Kherálu.

30. **Retail Sale.**—Under the provisions of Section 10 (*c*) of the Rules under the Opium Act, 1878, the direct importation of opium from Malwa into the Districts of Ahmedabad, Kaira, and the Panch Mahals for retail sale in the said districts by persons duly licensed in each respective district to retail opium, is permitted subject to the following conditions :—

(*a*)—All opium so imported shall be subject to the rate of duty notified from time to time under Section 6 of the Opium Act, 1878, to be leviable on opium imported into the Presidency of Bombay for consumption therein, and payment of the duty leviable thereon shall be made in accordance with the provisions of the rules made under Section 5 of the Opium Act, 1878.

(*b*)—All opium so imported shall, on arrival, be deposited in the places specified below :—

Opium for Ahmedabad District—In the Stamp Depôt under the Huzúr Deputy Collector, Ahmedabad.

Opium for Kaira District—In the Government Treasuries at A'nand, Thásra, Nadiád, and Kaira.

Opium for the Panch Mahals—In the Government Treasury at Godhra.

(*c*)—Opium deposited as aforesaid will remain there at the risk of the importers, who shall be at liberty to keep it in their own boxes and under their own keys and seals, and to remove it to their shops at such times as the Collector may determine, and in such quantities at a time as they may require for use, not being less than the minimum quantity to be fixed by the Collector; they shall not be entitled to have access to the place of deposit except during office hours, nor without special permission of the Collector or other officer duly empowered by the Collector to grant such permission.

(*d*)—The quantity of opium to be removed from the place of deposit shall, on each occasion, be presented to the officer in charge of the place for weighment and registration, and shall be covered by a pass in the Form C. attached to the Rules.

2.—Persons duly licensed to retail opium in any of the aforesaid three districts are further permitted to supply themselves with opium by purchase direct from wholesale dealers in Bombay, provided that such purchase shall be by whole or half chest only, that the permission required by the proviso to Section 10 of the Rules be in every case obtained, that the passport under which the opium was originally imported be produced before the Collector of Customs and Opium, Bombay, for endorsation and cancellation to the extent of the number of chests and half chests purchased, that the differential duty, if any, leviable on the opium under the proviso to rule 10 aforesaid be paid and that the opium so purchased be forthwith transported to its destination and lodged for issue in the same manner as if it had been imported direct from Malwa.—*Govt. Notif. No.* 5214, *Oct.* 2, 1880, *and No.* 8157, *Nov.* 21, 1882.

31. **Accounts.**—A statement, prepared in the subjoined form with columns for 12 months, should be submitted regularly every month showing, in the appropriate monthly column, the exact amount of sales effected in each táluka. The statement will, after inspection by Government, be returned to the Collector, who will send it up again in the following month with the sales of the previous month duly filled in.

No column has been set apart for showing the number of shops in each táluka; but should it be necessary to account for any increase or decrease in their number the information should be supplied by a foot-note to the statement.

Statement showing the quantity of Opium sold by Licensed Vendors in the Collectorate of during the year 1881.

Tálukás.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.

—*G. R. No.* 963, *Feb.* 15, 1881.

In accordance with the recommendation of the Commissioner of Customs, Salt, Opium and Abkári, and the opinion of the Mint Master, 38$\frac{5}{8}$ tolas should in future be considered to constitute one pound, avoirdupois, for the purposes of opium accounts.—*G. R. No.* 5955, *Nov.* 7, 1879.

32. **Smuggling.**— * * *

"2. When opium smuggled from another Province is seized and a prosecution has resulted in the conviction of the person in possession of the drug, a report embodying the name of the person or persons accused, together with the depositions of the informers and the persons accused, or other suitable information with especial reference to the manner in which, from whom, and from what place, the opium was obtained, should be forwarded immediately to the Local Government or Administration within whose jurisdiction the drug is alleged to have been procured and to the Government of India in the Department of Finance and Commerce. The Local Government or Administration receiving the report should see that the case is actively followed up, and that every endeavour is made to trace and bring to justice the cultivators or other persons by whom the opium was illicitly sold.

"3. With regard to the smuggling of local opium detected locally, the Government of India should be furnished with a special report of each important case discovered.—*G. of I. No.* 196, *April* 13, 1882.

33. The Opium Act does not limit the application of the Code of Criminal Procedure and opium can be searched for under Section 379* of that Code in the same way as any other articles, provided that the conditions laid down in the section are satisfied.—*G. R. No.* 7588, *Nov.* 13, 1880.

The suppression of opium-smuggling is one of the most important duties of the police.—*G. R. No.* 1424, *March* 3, 1881.

When opium is smuggled from a Native State, an immediate report of the facts of the case should be made to the Government of India in the Department of Finance and Commerce, and to the Agent to the Governor-General or Resident, to whose charge the Native State concerned pertains. The Agent to the Governor-General or Resident, as the case may be, will adopt such measures for the prevention of smuggling in future as may, under the circumstances of the case, be expedient and in accordance with any instructions on the subject issued by the Foreign Department.—*G. of I. No.* 3119, *Aug.* 12, 1882.

Petty cases of opium-smuggling should be reported to the Government of India in the following form. Copies of proceedings in such cases need not be submitted.—*G. of I. No.* 3415, *Dec.* 29, 1882.

Statement showing the particulars regarding opium smuggled into the District from other provinces.

No. of case.	Name and Designation of Trying Magistrate.	Names of accused persons.	Opium how and from what place obtained.		Date of trial by the Magistrate.	On what date decided.	Conviction and sentence.
			As ascertained from the depositions of the informers or other witnesses.	As stated by the accused.			

Vide Section 165, Act X. of 1882.

34. **Sale of Poisons.**—The right to sell poisons under Bombay Act VIII. of 1866 cannot be put up to auction.—*G. R. No.* 316, *Jan.* 24, 1867.

[Fees received for the right of selling poisons are, under Sec. 10, Bombay Act VIII. of 1866, credited to Municipal or Local Funds, and thus differ from other items of the Abkári revenue.]

CHAPTER XIV.

STAMPS.

"*Whereas considerable delays and inconvenience have been experienced by the different Courts of Judicature in collecting and bringing to account the prescribed fees on the institution of suits, and on exhibits and summonses for witnesses; and whereas it will tend to the dispatch of business to commute such fees for a duty to be levied by means of stamps; and whereas it is expedient to extend the same principle of improving the public revenue to bonds, deeds of conveyance, and other instruments executed by individuals, and also to certain petitions preferred to the Magistrates in order to discourage the numerous petty complaints preferred or brought before them from improper motives, an enquiry into which not only occupies a large proportion of their time, but is often the occasion of considerable expense and vexation to the parties complained against: the following rules have been enacted, &c.*"—Preamble to the first Stamp Law in this Presidency, Regulation XIV. of 1815.

A General Stamp Office for the Presidency was established by Regulation XIV. of 1815, and a system of stamp duties then commenced.

In the Code of 1827 this was enlarged by Regulation XVIII., which provided for the establishment of a Stamp Office in each collectorate under the Collector, and the appointment by him of at least one vendor in each talooka. Regulation XVIII. continued to be the law till 1860, since which the Stamp Law has been frequently changed. The General Stamp Act (No. I. of 1879) and the Court Fees Act (No. VII. of 1870) are now the laws that are in force on this subject. They apply to the whole of India, and there is no essential difference between the system in the different Presidencies.

In this Presidency the Collector of Bombay is also Superintendent of Stamps.

The Inspector General of Registration and the Inspectors under him supervise the stamp revenue administration according to rules which will be found further on, but they have no legal authority under the Acts.

1. **Indents.**—The Collectors indent on the Superintendent of Stamps for the supplies necessary for their respective districts. The Superintendent of Stamps fixes the minimum supply of stamps to be kept in stock in each Collector's Treasury, and the Collectors

are responsible for their indents to the Superintendent being sent in good time, so that the stock may not fall below that minimum.—*G. R. No.* 4648, *Sept.* 28, 1870.

2. **Powers of Commissioners.**—The Commissioners are "the chief controlling revenue authorities" in the mofussil under the General Stamp Act, the Court Fees Act, and Act 13 of 1875, and in the town of Bombay the Superintendent of Stamps. They are entitled to revise certificates and orders made under the Act by Collectors; but to secure uniformity they should, before issuing their orders, refer to the Superintendent of Stamps, and in cases in which they differ from the Superintendent should bring the matter to the notice of Government.—*G. R. No.* 570, *Feb.* 3, 1871, *and No.* 4465, *Aug.* 7, 1875.

[As to the examination by Collectors and Assistant Collectors of the stock of stamps at Mamlutdars' Kutcherries, and the forms of accounts, &c., see Hope's Manual, and the orders in previous Chapters.]

3. **Inspector General and Inspectors.**—(1) The Inspector General of Registration and Stamps shall visit the Hoozoor Treasuries and count and examine the stocks of stamps to see that they are correct in amount as per the stamp accounts, that the latter are kept according to the prescribed form, that proper accommodation is provided for the safe custody of the stamps, and that the supply is sufficient for the wants of the public. Any remarks the Inspector General may have to offer on the above points he shall communicate to the Collector concerned. On visiting a talooka kutcherry he shall ascertain that the rules relating to stamps, their custody and accounts are properly observed.

(2) The Inspectors shall visit and examine the stocks of stamps and stamp accounts at the Mamlutdars' and Mahalkurries' Treasuries in their divisions once a year, and shall also examine the stocks of the ex-officio vendors. Any remarks which the Inspectors may have to offer on matters noticed by them at their examinations shall be forwarded by them to the Inspector General, who, if necessary, will bring the matter to the notice of the Collector concerned.

(3) The Inspector General shall report to the Superintendent of Stamps with his opinion, and the latter shall report to Government any cases coming to his knowledge under the Stamp Laws which appear to have been decided differently by different authorities.

(4) The Inspectors shall similarly report such cases to the Inspector General, who shall submit them with his opinion to the Superintendent of Stamps.

(5) Any complaints made by the public regarding the paucity of stamp vendors in any of the districts, either to the Inspector General or to the Inspectors, shall at once be brought by the Inspector General to the notice of the Collector concerned.

(6) Any cases of evasion of the Stamp Laws which come to the notice of the Inspector General or Inspectors shall promptly be reported, in the case of the Inspector through the office of the Inspector General, to the Collector concerned.

(7) The Inspector General and his Inspectors shall, on the requisition of a District Judge, Collector or Magistrate, arrange at their convenience for the examination of the records of the Courts of such Officers and of those subordinate to them, with a view to ascertain whether the Court Fee Stamps required by law to be affixed on the several documents have been duly cancelled.—*G. R. No.* 5689, *Oct.* 26, 1874, *and No.* 2672, *Aug.* 23, 1875.

4. With reference to Rule 7 of the last order all revenue and judicial officers are to avail themselves of the services of the Inspectors of Registration and Stamps to inspect their records.—*G. R. No.* 4797, *Aug.* 7, 1877.

5. **Minor Regulations.**—Collectors are themselves to make minor regulations under the general rules for the sale of stamps (*e. g.*, Rule 8), bearing in mind the interests of the public, the licensed vendors, and the Treasury officials.—*G. R. No.* 641, *Feb.* 8, 1871.

6. **Supervision.**—Government will not insist on Assistant Collectors counting the stamps, if the officers of the Registration Department have counted them before in the same season, but Assistant Collectors are to understand that the present arrangement does not relieve them of the responsibility of looking after the stamp transactions and arrangements in the same manner as they supervise all the rest of the Mamlutdar's work.—*G. R. No.* 6897, *Dec.* 31, 1874.

7. Supervising officers of stamp revenue are to ascertain during their tours, or otherwise as opportunity occurs, how far the prescribed classes of stamped papers are applied to the purposes for

which they are intended, and are to mention the result of their inquiries in their periodical reports.—*G. R. No.* 870, *Feb.* 28, 1870.

8. **Sale of Stamps.**—Formerly the sale of stamps was conducted almost entirely by salaried vendors attached to each Collector's, Mamlutdar's, and Mahalkary's kutcherry. But these have now been reduced, and licensed vendors in all towns and large villages substituted. In each Collector's office, however, there are still one or two Stamp Karkoons, whose duty it is under the Treasurer, both to keep and distribute stamps to the licensed vendors, and also to sell to the general public stamps of the value of Rs. 50 and upwards, which are not given out to the licensed vendors. Mamlutdars' Head Karkoons and Shroffs have also the right to sell stamps of the value of Rs. 50 and upwards.—*G. R. No.* 2499, *July* 4, 1867, *and G. R. No.* 1100, *Feb.* 28, 1874.

9. **Licensed vendors.**—In places where there is a sufficient demand to support more than one licensed vendor, additional licenses are to be granted on application.—*G. R. No.* 603, *Feb.* 19, 1866.

10. There is no objection to schoolmasters being licensed as vendors, provided that the sale be limited to certain hours in the day, so as not to interfere with school hours.—*G. R. No.* 3475, *Oct.* 10, 1867.

11. In the same way licenses may be granted to Sub-Registrars if recommended by the Registrar General.—*G. R. No.* 2608, *June* 1, 1871.

12. Rules under the Indian Stamp Act, 1879.

Chapter I.—*Preliminary.*

1.—These Rules shall come into force throughout British India on the 1st April 1882 in supersession of the Rules promulgated by Notifications No. 875, dated 26th February, and No. 966, dated 4th June 1881.

2.—All words and expressions used in these Rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3.—There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(*a*) Impressed Stamps—including—

Impressed Sheets,—that is to say, sheets of paper bearing the impression of Stamps of different values engraved thereon, and sold to the public for use by them in accordance with these Rules.

Impressed Labels,—to be affixed and impressed by Government Officers as directed in Chapter III. of these Rules.

(*b*) Adhesive Stamps sold to the public for use by them in accordance with these Rules.

Chapter II.—*Of Impressed Sheets.*

4.—All instruments chargeable with duty except Hundís, may be written on Impressed Sheets, and, except as provided by Section ten of the said Act and by these Rules, shall be so written.

5.—(*a*). When any instrument is to be written on an Impressed Sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or, where such application is made to a stamp vendor, the vendor certifies that he is unable to furnish a single stamp of the required value.

(*b*) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp-vendor has certified under clause (*a*) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

(*c*) No certificate shall be made under clause (*a*) or clause (*b*) by a stamp-vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorised to sell.

(*d*) When, under this Rule, two or more Impressed Sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*c*) When a single sheet used under this Rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument: provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet. Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same.

6.—(*a*). Hundís other than hundís which can be stamped with an adhesive stamp under Section ten of the said Act shall be written as follows :—

(1) Hundís payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value, on impressed sheets bearing the word hundi;

(2) Hundís exceeding Rs. 30,000 in individual value, and Hundís payable at more than one year after date or sight, on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in Rule nine, clause (*b*), or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by Rule ten.

(*b*) Every sheet of such stamped paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(*c*) The provisions in Rule five as to use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to Hundí stamps used under this Rule.

7.—The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendents of Stamps at Calcutta, Bombay, Madras, or Rangoon.

CHAPTER III.—*Of Impressed Labels.*

8.—Impressed labels may be used for the following instruments and counterparts thereof, namely,—

(1) Administration-bonds :

(2) Affidavits :

(3) Appointments made in execution of a power:
(4) Articles of Association of a Company:
(5) Articles of clerkship;
(6) Bills of lading:
(7) Charter-parties:
(8) Declarations of trust:
(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property:
(10) Leases printed or lithographed in an Oriental language, when the written matter filled in does not exceed one-fourth of the printed matter:
(11) Memoranda of Association of Companies:
(12) Notes of Protest:
(13) Petitions for leave to file a specification of an invention, &c.:
(14) Policies of insurance:
(15) Revocations of trust:
(16) Warrants for Goods:

and for the following—when written in any European language, provided that any instrument written in any European language other than English shall have attached to it a translation in the English language—

(17) Agreements or memoranda of Agreements, which in the opinion of the officer empowered to affix the label cannot conveniently be written on Impressed Sheets:
(18) Instruments engrossed on parchment and written in the English style, which in the opinion of such officer cannot conveniently be written on Impressed Sheets:
(19) Awards:
(20) Bills of Exchange payable otherwise than on demand and drawn in British India:
(21) Bonds:
(22) Certificates of sale:
(23) Composition-deeds:
(24) Conveyances:
(25) Instruments imposing a further charge on mortgaged property:
(26) Instruments of apprenticeship;

(27) Instruments of co-partnership :
(28) Instruments of dissolution of partnership :
(29) Instruments of exchange :
(30) Instruments of gift :
(31) Instruments of partition :
(32) Leases :
(33) Letters of license :
(34) Mortgage-deeds :
(35) Powers of Attorney :
(36) Reconveyances of mortgaged property :
(37) Releases :
(38) Settlements :
(39) Transfers of the description mentioned in Article No. 60, clauses (*b*), (*c*), and (*d*) of the First Schedule of the said Act.

9. The following officers are empowered to affix these labels to the instruments mentioned in Rule eight, namely,—

(*a*) the Collectors of Calcutta and Karáchi ;
(*b*) the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Maulmain, and Akyab ;
(*c*) the Commissioner of Stamps, North-Western Provinces and Oudh ;
(*d*) the Superintendent of Stamps (Political Resident), Aden.

10 (*a*). Every such officer shall, upon any instrument mentioned in Rule eight being brought to him before it is executed and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine and also stamp or write on the face of the label or labels the date of impressing label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(*b*) When the stamp duty amounts to five rupees or upwards, such officers shall further write on the face of the label or labels his initials, and, when the stamp duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the labels.

11 (*a*). The payment of duty on instruments (other than Bills of Exchange, Cheques, and Promissory Notes) executed out of

British India and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(*b*) When any such instrument is taken to the Collector under Section seventeen of the said Act, the Collector, unless he be Collector of Calcutta or Karáchi, shall send the instrument to one of the officers mentioned in rule nine, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rules 10 (*a*) and 10 (*b*) and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

12. Bills of Exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. Except as otherwise provided in these Rules, the adhesive stamp used to denote the duty of one anna shall bear the words 'one anna.'

14. The following instruments when stamped with adhesive stamps shall be stamped as follows:—

(*a*) Bills of Exchange, Cheques, and Promissory Notes drawn or made out of British India, with adhesive stamps bearing the words 'Foreign Bill.'

(*b*) Transfers of shares of Public Companies and Associations, with adhesive stamps bearing the words 'Share Transfer.'

(*c*) An entry as an advocate, Vakil, or Attorney on the roll of any High Court, with an adhesive stamp bearing the word 'Advocate,' 'Vakil,' or 'Attorney.'

(Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*d*) Notarial Acts, with adhesive Foreign Bill stamps bearing the word 'Notarial' printed over them.

CHAPTER V.—*Miscellaneous.*

15. When it is necessary under Section fifteen of the said Act to denote upon one instrument the payment of duty in respect of

another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

16. Every payment made under Section thirty of the said Act, shall be made in cash.

17. The Collector may require every person claiming a refund or renewal under Chapter VI. of the said Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his Agent.

18. Any Magistrate convicting or trying an offender under Chapter VIII. of the Stamp Act may grant to any person who may have contributed to the conviction, a reward within a limit to be fixed by the local Government.—*G. of I. No.* 1288, *Mar.* 3, 1882.

The 'stamped labels' referred to in paragraph 3 of the Rules promulgated under the Stamp Act of 1879, are a class of impressed stamps, and all the provisions of the Act relating to impressed stamps apply equally to these stamped labels.

Sections 52 and 54 apply to all kinds of stamps used under the Stamp Act; but great caution should be used in refunding the value of 'adhesive labels.'"—*G. of I. No.* 911, *June* 6, 1879.

NOTE—The above refers to the rules of 19th April 1879. What are there called 'Stamped Labels' are called 'Impressed Labels' in the new rules.

The Collector being a person empowered by law (viz., by the Stamp Act and the Rules made under it,) to take evidence has authority under Section 4 of the Indian Oaths Act, 1873, to administer an oath. The rule made under the Stamp Act is not intended to give him this power, but to direct him in its exercise.

"3. The proceeding before the Collector under Section 51 of the Stamp Act may not perhaps be a judicial proceeding within the meaning of Section 193 of the Penal Code. That section, however, is not confined to cases of giving false evidence in judicial proceedings and in the opinion of His Excellency the Governor-General in Council the punishment provided for giving false evidence in cases other than judicial proceedings is likely to be ample for the purposes of the enquiry regarding refunds of the value of spoilt stamps."—*G. of I. No.* 2698, *Sept.* 13, 1879.

"No. 14 of the rules of 19th April 1879 (No. 17 of the new rules) does not require that the affidavits and depositions should be

put in or made before the Collector himself personally. As the duties in question are rather ministerial and formal than judicial, there is no legal objection to the Collector delegating the inquiry, if he thinks it necessary or expedient, to a Mámlatdár or Mahálkari provided that he passes the final order himself."—*Leg. Remr. with G. R. No.* 211, *Jan.* 14, 1880.

"Certain documents are required by law to be attested by the signatures or marks of the parties executing the same and of the witnesses thereto. The Indian Stamp Act, 1879, and the rules made thereunder apply to instruments whether the same are required by law to be attested or not. In the case of an instrument written on an impressed stamp which is not sufficient for the entire instrument being written thereon, Rule 5, clause *e*, of the rules made under the Indian Stamp Act, 1879, which under Section 57 of the Act have the force of law, authorizes the subjoining of so much plain paper as may be necessary to complete the writing; but the same rule makes it essential that the part of the instrument written on the plain paper shall be attested by the persons executing the document and the witnesses thereto, whether the instrument is one which is required by law to be attested or not. It is not the instrument itself, but only the part of it which is written on the plain paper which the rule requires under all circumstances to be attested.

"2. For example, if an instrument not required by law to be attested is drawn up on an impressed sheet to which a plain paper is subjoined under the above rule, while so much of the instrument as is written on the impressed sheet would be admissible as evidence, the plain paper subjoined would not be admissible unless attested and proved by one attesting witness at least (Section 68 of the Indian Evidence Act). The object of the rule, of course, is to render any subsequent and fraudulent substitution of another plain paper for the original one, impossible.

"3. In the case of an instrument which is required by law to be attested, it is obvious that the attestation required by the above rule to be on the plain paper subjoined will suffice to attest the instrument as a whole, and to render the whole document admissible as evidence on proof of the same by at least one attesting witness. Where there is no attestation on the plain paper subjoined but only on the impressed sheet, so much of the document on the plain sheet would be inadmissible as evidence.—*Leg. Remr. with G. R. No.* 4377, *July* 8, 1882.

13. Rules under Sec. 55, Indian Stamp Act, 1879. (Sale of Stamps.)

I.—For the purposes of these Rules stamps are divided into three classes:—

Class I. *Impressed stamps*—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with the Rules published in the *Bombay Government Gazette* under Government Notifications No. 1251, dated 2nd March 1881 (republishing Government of India's Notification No. 875, dated the 26th February 1881), and No. 3300, dated the 8th June 1881 (republishing Government of India's Notification No. 966, dated 4th idem), and *Hundi stamps*, that is, papers supplied for sale by the Government, and to which stamped labels have been affixed by one of the officers mentioned in Rule 7, clause (*b*) of the above-mentioned Rules, and defaced by him in manner provided by Rule 8.

Class II.—*Adhesive Stamps*—that is, stamps sold to the public for use by them in the case of instruments mentioned in Section X. of the said Act.

Class III. *Impressed labels*—that is, stamps affixed only by Government officers in the manner prescribed in the above-mentioned Notifications.

II.—Stamps in Class I. shall be sold by ex-officio and licensed vendors in accordance with these rules.

III.—Stamps in Class II. shall be sold as follows:—

India Revenue and Foreign Bill Stamps—By ex-officio and licensed vendors.

Stamps for Notarial acts and for Transfer by endorsement of Shares of public Companies and Associations—By ex-officio vendors only.

IV.—Such officers as Government may appoint shall be ex-officio vendors, who shall sell such stamps as they may be directed. The Treasurer of each Local Treasury shall be an ex-officio vendor of stamps.

V.—In the Presidency Town there shall be two ex-officio vendors of stamps who shall be members of the establishment of the Superintendent of Stamps. The duties of one of these ex-officio vendors

shall be confined to the sale of stamps of Class I. The second ex-officio vendor shall sell stamps of Class II.

VI.—Such persons as may be licensed by the Collector or other officer empowered by Government to grant licenses shall be licensed vendors who shall sell such stamps as may be indicated in their licenses and no others.

VII.—Every license granted under the last Rule shall be in the following form:—

"To _____

LICENSE NO.

Bombay.

Date 188

You are hereby authorized to sell stamps of the following description (that is to say)

(*here insert description of stamps*)

at (*here insert the No. of the house and name of street, &c., at which the stamps are to be sold*) in the { City of Bombay / or Táluka }

subject to the provisions of the rules from time to time in force under Section 55 of the Indian Stamp Act, 1879.

(Signed) Collector (or other officer empowered under Rule VI).

Note.—This license is revocable at any time by the Government of Bombay or by the Collector of....."

VIII.—Every license shall be revocable at any time by Government or by the authority who granted it.

IX.—The following rates of discount shall be allowed to licensed vendors and the public:—

(1) Stamped papers (including Hundi-stamps)—

To vendors licensed at places where stamps are sold by Government ..... Rs. 3 per cent.

To vendors licensed at other places ..... „ 5 „

(2) Adhesive stamps—

To vendors licensed at any place—

On stamps not exceeding in value 8 annas each, in quantities of not less than Rs. 5 in amount ..... Rs. 3½ per cent.

On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each, in quantities of not less than Rs. 50 in amount	Rs. 2	do.
On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, in quantities of not less than Rs. 100 in amount	„ $1\frac{9}{16}$	do.
To the Public—		
On stamps not exceeding in value 8 annas each, in quantities of not less than Rs. 5 in amount	Re. 1	do.
On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each, in quantities of not less than Rs. 50 in amount	„ 1	do.
On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, in quantities of not less than Rs. 100 in amount	„ 1	do.

Note.—Licensed vendors will not be allowed any discount on the purchase of any general stamp of which the value is more than Rs. 50.

X.—Licensed vendors shall ordinarily be required to pay ready money for all stamps supplied to them. But stamps of Class I. may be issued on credit at such places as may be specially sanctioned by Government: Provided that the vendors give sufficient security to cover the value of stamps issued to them, and that the discount allowed on the sale of such stamps shall in no case exceed two per centum.

XI.—Every licensed vendor shall at all times have stuck up in a conspicuous station, outside his place of vend, a sign-board bearing, in English and in the vernacular language of the district, his name and the words "Licensed Vendor of Stamps." He shall also have in his place of vend, placed so that they can readily be seen and read by purchasers, a copy of the Indian Stamp Act and of its schedules, and a copy of these rules in English and the said vernacular, with copies of all Notifications of the Governor General in Council modifying or in any way amending the schedule of stamp rates.

XII.—Every ex-officio or licensed vendor shall with his own hand write on the back of every stamp of Class I. which he sells a serial number, the date of sale, the name and residence of the purchaser (*i.e.*, of the person for whom the stamp is bought), and the value of the stamp in full in words and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in the following form:—

Date.	Serial Number.	Description of Stamps.	Value of Stamps.	Name of Purchaser.	Residence of Purchaser.

No vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

XIII.—Stamp vendors shall take care that certificates given by them under clause (*a*) or clause (*b*) of rule 5 of the rules promulgated by the Government of India under Notification in the Department of Finance and Commerce, No. 875, dated 26th February 1881, are true certificates.

XIV.—No certificate shall be made by a stamp vendor under clause (*a*) or clause (*b*) of rule 5 referred to in the preceding Rule XIII. in any case in which the stamp-duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

XV.—Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the District. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

XVI.—No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

XVII.—Except at the Presidency Town, the accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed in Hope's Manual of Revenue Accounts or by Government.

XVIII.—At the Presidency Town each licensed vendor shall keep a book, showing in detail the supplies purchased from the Stamp Office and the daily sale. At the close of each month he shall submit to the Superintendent of Stamps a statement in the form of Appendix A.

XIX.—Licensed vendors must give security for the due performance of their duties. The security bond to be taken from them shall be in the form of Appendix B. The amount of the security shall be fixed in each case by the Collector or other authority who gives the license, but as stamps will ordinarily only be supplied to the licensees on payment of ready money, it need not be large.

XX.—No licensed vendor shall at any time offer any objection or resistance to the inspection of his register or the examination of the store of stamps in his possession by any officer duly authorized by the Collector or by Government to make such inspection or examination.

XXI.—Every licensed vendor shall, at any time, on the demand of the Collector or other officer duly authorized by Government, deliver up all stamps of Class I. remaining in his possession. Provided that if such stamps have been paid for, he shall be entitled to receive back the value thereof less any discount which he may have been allowed.—*Govt. Notif. No.* 5311, *Sept.* 13, 1881.

14. **Sale of Stamps.**—No restriction prevails regarding the sale of stamps on Sundays by such licensed vendors as do not sell at public offices.—*Notif. G. G. Oct.* 26, 1871.

15. The accounts under the Stamp Act and the Court Fees Act should be kept separate and distinct from each other.—*G. R. No.* 5480, *Nov.* 9, 1870.

16. **Acts, Rules, &c.**—With reference to Rule (10) of order 13, the Acts and Schedules are to be kept by the Collector in English and in the vernacular of the district, and supplied gratis to each licensed vendor on the issue of the license to him, and are to be returned by him when the license is cancelled or given up.

A copy of the rules and subsidiary rules in English and the vernacular are also to be supplied in the same manner to each vendor gratis, and to be kept by him handy for reference.

Only those vendors acquainted with English need be supplied with English copies of the Acts and Rules, and on this point the Collectors can exercise their discretionary powers.—*G. R. No.* 6182, *Dec.* 15, 1870.

17. Vernacular copies of Notifications, modifying or amending the stamp rates as prescribed by the Schedules of the Stamp Act and Court Fees Act, are to be issued without delay by Collectors to all licensed vendors in their districts.—*Notif. Nov.* 14, 1877.

18. Rules for the sale of Court Fee Stamps.*

(1) The office of the Superintendent of Stamps at Bombay shall be the head Central Depôt for Court Fees stamps.

(2) Each Huzur or Collector's Treasury shall be regarded as a Central Depôt. The Treasuries of Political Agents shall also be Central Depôts for the Districts placed under their charge. Each Taluk and Mahal Treasury shall be a Sub-Depôt for Court Fees stamps.

(3) Court Fees stamps will be sold at all Treasuries in the Bombay Presidency, and by such persons as may be licensed to sell stamps by the Collector or other officer empowered by the Local Government to grant licenses. The Treasurer of each Treasury, and any salaried persons who may be appointed by the Local Government, shall be *ex-officio* vendors of Court Fees stamps.

(4) *Ex-officio* vendors shall not be required, except in the Town of Bombay, to sell Court Fees stamps of a lower value than Rupees 50 each, but these shall be sold by the licensed vendors.

(5) Same as Rule 5 for sale of general stamps with verbal alterations.

(6) Court Fees stamps shall be sold to the public for cash only. Licensed vendors of such stamps shall receive such discount as may be ordered by the Local Government, not exceeding two per cent. on all purchases from a Central or Sub-Depôt.† Licensed vendors will be required to pay cash for Court Fees stamps. No discount shall be given on account of any stamp of 50 Rupees or upwards in value.

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* Act I. of 1879, S. 55, and Court Fees Act, Sec. 34.

† The rate now sanctioned is 2 per cent.

(7, 8, & 9) Same as Rules 11, 12, and 15 under Sec. 55, Stamp Act, with verbal alterations.

(10) No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued. On returning such stamps to the depôt within six months from the date of such order of discontinuation he shall receive back the value less any discount which may have been allowed.

(11) Every vendor shall keep and render such account as may be prescribed by the Local Government, and shall allow the Collector of the district or any officer duly authorized by such Collector or by the Local Government, at any time, to inspect such account and the register which he is required to keep under Rule 8, and to examine the store of stamps in his possession.

(12) Same as Rule 21 under Sec. 55, Stamp Act.

* * * *

(14) An ex-officio vendor of Court Fees stamp may be required to give security for the proper performance of his duties, if such appear necessary to the head of the office, in which the vend of the stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.—*Govt. Gaz. Aug.* 20, 1874.

19. Supply of Court Fees Stamps.—

Rules for the supply of Court Fees Stamps under Section 27, Court Fees Act.

(1) Court Fees stamps shall be supplied from the General Stamp Office in Bombay to Central Depôts, on indents to be submitted by Treasury Officers or other Officers in charge of Central Depôts.

(2) Sub-Depôts shall be supplied with Court Fees stamps from the Central Depôts to which they are subordinate, on monthly indents to the Central Depôts.

(3) Each Central Depôt shall keep a supply equal to its own probable requirements for two months, in addition to what it is directed to keep for the Sub-Depôts.

(4) Each Sub-Depôt shall keep a supply equal to its probable requirements for one month.

(5) When the exact amount of the fee chargeable under the Act can be denoted by a single stamp, such fee shall be denoted accordingly. When the exact amount of the fee cannot be denoted by a single stamp, the next lower available stamp shall be used; and the deficiency made up by one or more additional stamps.

[The remaining rules relate to refunds now not in force, and to returns, accounts, &c.]—*Govt. Gaz. Dec.* 11, 1873.

20. Rules as to Postage Stamps.

Supplies from Central Depôts.

* * * * * *

III. Postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces and Local Depôts subordinate to Bombay shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of Local Depôts.

* * * * * *

Local Depôts.

V. Every Treasury throughout India including those attached to Political Customs and Salt Agencies, shall be a Local Depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a Collector of land revenue, neither a Salt Agent nor a Collector of Customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery, and when the purchaser is one of those who are required to retail stamps under Rule VIII, (not being a person employed in a Government Treasury), or is one specially authorized under Rule IX., a discount of one-half anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed, and officers in charge of Local Depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of ordinary envelopes and post cards shall be subject to the same conditions, except that they shall be sold in packets containing sixteen each, portions of a packet not being saleable. The price of each packet shall be the value of the stamps borne by the envelopes or post cards contained in it, the discount (if any) being calculated on that value.

The preceding rule is only partially applicable to "Soldiers' Envelopes," which will be sold in complete packets, only in such Treasuries as may be selected for the purpose by the Director General of the Post Office in communication with the Military Authorities. Further, on these envelopes *no discount will be allowed*, and the *charge per packet will include the cost of the envelopes, i.e.*, 12

annas for the value of the sixteen 9-pie stamps, and 2 annas for the cost of the envelopes or a total of 14 annas per packet.

The preceding rule is also only partially applicable to "Service Stamps" which may be sold *only to Government officials, on a written application, accompanied by payment of the value in cash; such sales are without restriction as to a minimum amount, and no discount is allowed.* A receipt containing in detail the gross value of each description of service postage stamps sold will be granted by the Treasury Officer for the amount paid to him. The conditions in this clause are also applicable to service post-cards, with the exception that they shall be sold only in complete packets containing 32 each, portion of a packet not being saleable.

Certain Government Treasuries have been specially authorized by the Director General of the Post Offices to sell service stamps to specified particular officials of specified Native States, and for such sales, as well as for sales which may be made under future special instructions of like character, the conditions mentioned in the preceding clause shall apply.

VI. A supply equal to the probable consumption for five months of the district attached to each Local Depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding six months, the Collector or other officer in charge of the Depôt, shall indent on the Central Depôt of his Presidency for a number equal to the consumption of the last three months, for which accounts have been rendered to the Central Depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the Central Depôt, the officer in charge of the Treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion, and on the responsibility of the officer indented on with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear, from the Monthly Statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

Branch Depôts.

VII. Every Branch Treasury and every Tehsil Treasury shall be a Branch Depôt for the sale of postage stamps under the conditions

described in Rule V. It will receive its stamps from the Local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form prescribed for the treasurer's account and will indent for supplies in the same form prescribed for the treasurer's indent. It will render an account monthly to the Local Depôt in Form 6A immediately on the expiration of the month.

Retail Sale of Stamps.

VIII. A supply of stamps *for sale by retail* shall be kept available at every Post Office, Receiving Office, Tehsildari, Thana, and every Police Station at which letters are received for despatch and with every licensed stamp vendor; and it shall be the duty of the officer to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the above mentioned places will receive discount on purchases under Rule V. Superintendents, Inspectors of Post Offices, within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Post Master General or Officer exercising the powers of Post Master General are empowered to examine the stock of postage of stamps kept by a licensed vendor.

This rule does not apply to "Service Stamps" or to "Soldiers' Envelopes."

By the term "licensed vendor" as used above is meant a stamp vendor licensed under Rules framed by the Local Government in accordance with Section 55 of the General Stamp Act (I. of 1879).

Authorization of certain Retail Vendors other than the above.

IX. A District Officer may authorize the grant of discount at half anna per rupee on purchases under rule V. to any person who is a *bonâ fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing and must be produced by the person authorized when claiming discount on purchases; the authority will hold good for only 12 months from the date on which it is given and may be revoked at any time at the discretion of the District Officer. No such authority may be given to any person employed in a Government Treasury. The authority so given may,

at the discretion of the District Officer, be made subject to conditions to be expressed in the writing of authority in any or all of the following respects, viz., the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail; a particular shop, place or locality, or particular shops, places or localities in which postage stamps are to be exposed for sale; the days and hours during which they are to be so exposed, and any restriction upon the sale in shops, places or localities other than those specified. A register showing the name, residence and occupation of every person so authorized, and the sale of the authority, shall be kept by the District Officer. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Post Master General or officer exercising the powers of Post Master General are empowered to examine the stock of postage stamps kept by any person so authorized.

The term "District Officer" as used above, includes the Political Officer in a Native State who may grant authority to *bonâ fide* retail vendors as provided in the above rule.

Custody of Stamps in Local Depôts.

X. The bulk of postage stamps in store at any Local Depôt shall be kept in parcels, containing a known number of sheets, in the Treasury or other secure place, in one or more strong chests or presses, under double locks,—the key of one lock of each chest or press always remaining in the hands of the Collector or other officer in charge of the stamps, and the key of the other in the hands of the Treasurer.

XI. The remainder of the stamps in store shall be in the hands of the Treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

XII. The Treasurer shall keep a daily account of receipts and sales in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the Treasury.

XIII. On the first open day of each month, and on every Monday during the month, the Treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage

stamps, an indent for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

XIV. The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the Treasurer in his presence. A store book shall be kept in English, in which the number and the value of the stamps delivered to the Treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the Treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it remains open. The deliveries shown in the store book will agree with the indent as approved.

XV. If the Treasurer require stamps at any intermediate time the same process will be observed as is prescribed in the two preceding rules.

XVI. Stamps will be supplied from the store under double locks only to the Treasurer and to Branch Depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the Treasurer or the supply in Branch Depôts.

XVII. As soon as possible after the arrival of a despatch of postage stamps from a Central Depôt, or from any other Local Depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice, which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed under double locks and entered in the store books, and no stamps are to be delivered to the Treasurer or sold to any party without being first brought into store.

XVIII. Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the

Treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly accounts of sales and stock for these months furnished to the Superintendent of Stamps :—

I do hereby certify that I have personally counted the number of sheets of postage stamps of the value of four annas each and upwards in store on 1880 and that their actual value is* ; and I also further certify that the number of complete sheets of postage stamps of a lower value than four annas each, in store on the same date has been counted by the Treasurer in my presence and that their actual value is* ; and I do further certify that from the report of the Treasurer made to me this day the actual value of stamps in his hands amounts to* and that the rules prescribed by the orders of the Government of India, dated 10th Sept. 1880, are duly observed.

N.B.—In cases where portions of the stock of stamps are in charge of Tehsil Officers, it will be necessary to obtain a certificate from each of the Tehsildars for the postage stamps in his charge and attach these certificates to the certificate for head-quarter store.

Officer in charge of Stamps.

XIX. On occasions of transfer of charge, postage stamps will be made over in the same manner and under the same precautions as the cash balance in the Treasury.

XX. The officer in charge of each Local Depôt will submit, within the first week of each month, an account to the Superintendent of Stamps of his Presidency, showing the balance in hand at the Sudder and Branch Treasuries at the close of the preceding month, and the sales effected during that month.

Returns to be made by Central Depôt, &c.

XXI. The Superintendent of Stamps of each Presidency will, at the commencement of each month, in addition to any account required by the Accountant General, furnish the Director General of the Post Office with a memorandum showing the number of stamps

* NOTE—The amounts to be entered in words as well as figures.

of each description distributed by him during the preceding month, and the number remaining in stock at the close of the month.

The Superintendent of Stamps of Calcutta, Madras, Bombay, Lahore, and Nagpur, will, as soon after the close of each month as possible, furnish the Accountant General to the Post Office with a memorandum showing the total amount of the actual sales in each Local Depôt and of all the Local Depôts supplied by them.—*G. of I. No.* 2837, *Sept.* 16, 1880.

The Stamp Act has no application to postage stamp labels. Rule 9 of the rules for the custody, distribution, and sale of postage stamp labels mentions *bonâ fide* retail vendors of postage stamps other than those mentioned in the preceding rule, and does not require such *bonâ fide* retail vendors to be authorized to sell postage stamp labels in the manner and under the conditions described in that rule. The rule simply provides that a District Officer may authorize the grant of discount on purchases of postage stamp labels to such *bonâ fide* retail vendors. Private individuals who sell postage stamp labels and who choose to forego the grant of discount are not subject to any such conditions.

As regards the sale of receipt stamps, the Stamp Act, 1879, is applicable, and under the provisions of Section 68 of that Act, it is a punishable offence for any person who is not appointed to sell stamps under the rules made under Section 55 of the Act to sell or offer for sale any stamps to which the Act relates.—*Leg. Rem. with G. R. No.* 2763, *Apr.* 27, 1882.

21. **Telegraph Stamps.**—The rules for telegraph stamps are the same, with the following exceptions, and with verbal alterations:—

(1) (Rule 5)—No discount is allowed.

(2) (Rule 6)—The quantity to be kept in stock is four months' supply; and as soon as the number in store has fallen below the number expended during the preceding five months, the Collector, or officer in charge of the depôt, shall indent on the Central Depôt, for a number equal to the consumption of the last five months for which accounts have been rendered.

The Superintendent of Stamps has to report to the Director General of Telegraphs in case of the store having fallen below the authorized amount.

(3) Rules (8) and (9) for Postage stamps have no counterpart in the orders for Telegraph stamps.

The Treasurers or Officers in charge of Treasuries are to afford the public every facility for purchasing Telegraph stamps, and to issue them in quantities according to classification to such Post Offices as may apply for them under the authority of the Post Master General.—*G. of I. No.* 1243, *July* 31, 1868.

22. **Refunds.**—No Court Fees are now payable except in adhesive stamps, and no refunds of Court Fee stamps are allowed, except under Secs. 13, 14, and 15 of the Act, which do not apply to spoilt or useless stamps.—*G. of I. Notif. March* 5, 1875, *and G. R. No.* 1131, *March* 3, 1874.*

23. When a plaint disclosing a reasonable case on the merits is rejected by any Civil or Criminal Court without the defendant being summoned, on account of a technical error in form only, leaving the plaintiff free to prosecute the same case in another form against the same defendant, the stamp on the plaint may be refunded, if the application is supported by the certificate of the officer who rejected the plaint.—*G. of I. No.* 2768, *April* 30, 1874.

24. Frauds were lately committed in the Stamp Department of a District Treasury, under circumstances which render it expedient to publish the facts as a caution to all District and Treasury Officers.

In pursuance of a conspiracy between the Stamp Accountant, several Office Clerks, and the Treasurer's subordinates, and owing to the lax supervision of the Treasury Officer and Collector, stamp papers, sometimes endorsed with fictitious sale entries, and sometimes obtained from the Court records, were presented by one of the Treasury officials under fictitious names with petitions for refund and refunds were granted by the Treasury Officer. The stamps were then withdrawn from the records, not transmitted to the Commissioner of Stamps, but used over and over again for the purpose of obtaining refunds. Remarks on the Accountant General's objection statement were drafted by the Head Clerk to the effect "that the Stamp Commissioner's receipt had not yet reached the office," or "that it would follow," and perfunctorily signed by the Treasury Officer.

* Also vide Notification page 355.

But under Section 45, Act XVIII. of 1869, (Sec. 53, Act I. of 1879) the Collector of the district alone can grant refunds of the value of stamps. Officers in charge of Treasuries must accordingly refer to him for separate orders in every such case.

When the Collector sanctions a refund or renewal, he shall then and there record his reasons for granting it, shall punch or mark the stamped paper in such a way that it can never be presented again, and shall then forward it for destruction to the Commissioner (or Superintendent) of Stamps.—*G. of I. No.* 3767, *Oct.* 23, 1873.

25. There is no provision in the rules for the re-purchase by a Treasury of Service Stamps once sold, or for the refund of their value.—*G. R. No.* 4569, *Nov.* 11, 1873.

For the future the Governor-General in Council authorises Local Governments to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt or rendered useless.—*G. of I. No.* 125, *Jan.* 14, 1881.

The sanction of Government is required in each case under the above order.—*G. R. No.* 1472, *March* 11, 1881.

In answer to a question whether allowance must be made by a Collector under Chap. VI. of the Indian Stamp Act for an impressed stamp which had been spoiled by an agreement having been written upon it which the person who was to have executed that agreement in his own sole name subsequently refused to sign, the Legal Remembrancer was of opinion that such a case should be dealt with under Sec. 54.—*Leg. Rem. with G. R. No.* 1480, *Mar.* 12, 1881.

The heir of a deceased purchaser of a stamp can claim a refund. —*G. R. No.* 1073, *Feb.* 15, 1882.

The Government of India authorise the refund of probate duty when the Administrator General of Bombay shows that the registered claims against an estate amount to such a sum as, if they had been paid debts, would have entitled him to a refund of stamp duty under the provisions of Section 19 B. of Act XIII. of 1875.—*G. of I. No.* 3168, *Dec.* 19, 1876.

26. **Lapses to Government.**—Stamps that may be received by Government by lapse of property or other causes

should be taken into stock and re-issued.—*G. R. No.* 1572, *April* 13, 1865.

27. **Documents exempted, &c.—**

(*A. Reductions.*)

*	*	*	*
Entry as a vakil on the roll of any High Court under the Letters Patent constituting such Court— of any person who was bound as clerk to a vakil of such Court under articles executed before 1st April 1879; of any pleader of a District Court who may apply for such entry under the rules of the High Court before the 1st of April 1883.	Reduced to Rs. 275, with effect from 1st April 1879.	G. of I. No. 1479, March 27, 1880. (*Act* 1 *of* 1879, *Sec.* 8.) In supersession of No. 3645, dated 1st November 1879.
Instruments of gift of shares in a Company or Association.	Reduced to the amount prescribed in Article 60 (*a*), Schedule I. of Act I. of 1879, for a transfer of such shares for a consideration equal to their value as set forth in such instrument of gift.	G. of I. No. 1379, June 26, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

(*B. Exemptions.*)

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Any applications by telegraph. But the written communication of the contents of the telegram must be stamped.—*G. of I. No.* 4044, *Dec.* 28, 1870.

Applications for refunds of Municipal dues.—*G. R. No.* 5376, *Oct.* 27, 1871.

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Application for refunds of spoiled stamps or for renewal.—*G. of I. No.* 3816, *Dec.* 19, 1873.

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Applications in writing relating exclusively to the purchase of salt, the property of Government.—*G. of I. No.* 1293, *Feb.* 20, 1874.

(1)—Copies of village settlement records furnished to landholders and cultivators during the currency or at the termination of settlement operations.

(2) List of fields extracted from village settlement records for the purpose of being filed with petitions of plaint in Settlement Courts. This exemption does not apply to—

(*a*)—Copies of judicial proceedings.

(*b*)—Copies of village settlement records (other than lists of fields extracted as aforesaid) which may be filed in any Court or Office.—*G. of I. No.* 4193, *July* 3, 1874.

Every instrument by which moveable or immoveable property is conveyed to the Secretary of State by way of sale, lease, or exchange where money is paid by Government for equality of exchange.—*G. of I. No.* 6046, *Oct.* 9, 1874.

Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader, or other person specially empowered in that behalf, for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court, and copies of all documents which any such Advocate, Pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate, or may consider necessary for the purpose of advising Government in connection with any criminal proceeding. Copies of judgments and depositions required by Police officers for conducting criminal appeals on behalf of Government.—*G. of I. Notif. July* 20, 1877.

Copy or translation of the charge furnished to an accused person under Section 199 of the Code of Criminal Procedure.—(*Sec.* 210 *of Act X. of* 1882.)

Copies of depositions furnished to accused persons under Section 201 of the Code.—(*Sec.* 548 *of Act X. of* 1882.)

Copy of the judgment or order passed by a Criminal Court, and and of a Judge's charge to the Jury, furnished under Section 276 of the Code to any person affected by such judgment or order, provided that such person is in jail, or the Court, for some special reason, sees fit to grant copy free of expense.—(*Sec.* 548 *of Act X. of* 1882.)

Copies of the examination of witnesses given to accused persons under Section 357 of the Code.—(*Sec.* 219 *of Act X. of* 1882.)

Copies of charges given to accused persons under Section 446 of the Code.—(*Sec.* 226 *of Act X. of* 1882.)

Copies of orders of maintenance given under Section 538 of the Code.—(*Sec.* 490 *of Act X of* 1882.) *G. of I. No.* 996, *June* 6, 1873.

Copy of the judgment or order given by a Criminal Court under Section 464, Criminal Procedure Code, to the accused person affected by such judgment or order, provided such person is in jail, or that the Court for some special reason sees fit to give such copy free of cost.—(*Sec.* 371 *of Act X. of* 1882.) *G. of I. No.* 7317, *Dec.* 18, 1874.

* * * * *

A fresh certificate granted under Act 40 of 1858 or Act 20 of 1864 in respect of any estate for which a certificate of administration has been already granted and full Court fee paid.—*G. of I. Notif. Feb.* 5, 1875.

(1) Agreements described in Section 43 of the Dekkhan Agriculturists' Relief Act, 1879.

(2) Copies of instruments which the Village Registrar has to deliver to the parties under Section 58 of the Dekkhan Agriculturists' Relief Act, 1879

(3) Powers-of-attorney furnished to relatives, servants, or dependants under Section 68 of the Dekkhan Agriculturists' Relief Act, 1879.—*G. of I. No.* 10, *Jan.* 3, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

Receipts given by Mounted Police Constables on account of their pay and allowances.—*G. of I. No.* 1174, *March* 13, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

Receipts given by the addressee for deposits exceeding Rs. 20 made for the payment of replies to telegraphic messages.—*G. of I. No.* 1410, *March* 27, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

Memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors, and declarations in agreements by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of such contractor as security for his contract is made in Government of India Loan Notes or in cash.—*G. of I. No.* 444, *May* 8, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

Receipts endorsed by the payee on Postal Money Orders.—*G. of I. No.* 731, *May* 22, 1880. (*Act* 1 *of* 1879, *Sec.* 3.)

Agreements executed respecting the occupancy of land, whether surveyed or not, and the payment of land revenue therefor under

the "Bombay Land Revenue Code, 1879" (Bom. Act V. of 1879), or any rules made thereunder.—*G. of I. No.* 2327, *Aug.* 14, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

Agreements with Railway Companies or Administrations for the conveyance of goods, and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.—*G. of I. No.* 2329, *Aug.* 14, 1880. (*Act* 1 *of* 1879, *Sec.* 8.)

Agreements with Railway Companies or Administrations which purport to limit the obligations or responsibilities of such Railway Companies or Administrations as carriers under the Indian Contract Act, 1872, Sections 151 and 161, and are in a form approved by the Governor General in Council under Section 10 of the Indian Railway Act 1879.—*G. of I. No.* 3715, *Nov.* 13, 1880.

Plaints under Section 16 of the Dekkhan Agriculturists' Relief Act, 1879.—*G. of I. No.* 3237, *Oct.* 16, 1880.

Court Fees payable under Clauses 6, 7 and 9 of Schedule I of the Court Fees Act on copies furnished by the Civil and Criminal Courts for the private use of persons applying for them. But copies furnished under this notification are not thereby exempted from the payment of the fees chargeable on such copies when filed, exhibited or recorded in any court of justice or received by any public officer.—*G. of I. No.* 1361, *June* 24, 1881.

Fees payable in respect of the documents specified in the 1st or 2nd Schedules to the Court Fees Act in the case of suits for the redemption of mortgaged property, when the plaintiff, or where there are several plaintiffs, any one of the plaintiffs, is an agriculturist, and when such suits are instituted within the District of the Bombay Presidency in which the Dekkan Agriculturists' Relief Act is in force.—*G. of I. No.* 2092, *July* 29, 1881.

Instruments executed by Government officers and their sureties, either before or after the publication of this order, to secure the due accounting for property received by such officers by virtue of their office.—*G. of I. No.* 2778, *Sept.* 2, 1881.

Leases or counterparts thereof executed at the time of settlements made directly by Government with existing occupants of land whether zemindars or tenants, and whether self-cultivating or not, provided that no fine or premium is paid in consideration of such lease.—*G. of I. No.* 2967, *Sept.* 9, 1881.

Bills of exchange drawn quarterly by the Government of Portuguese India for the money payable to that Government under Article XV. of the Anglo-Portuguese Treaty."—*G. of I. No.* 279, *April* 14, 1882.

All agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank.—*G. of I. No.* 329, *April* 14, 1882.

Bills of Lading executed out of British India and relating to property to be delivered in British India.—*G. of I. No.* 1733, *June* 16, 1882.

Copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars, and granted to:—

(1) soldiers, sailors, or non-commissioned or petty officers;

(2) or persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IX. of the Ecclesiastical Fee Rules published on the 29th September 1869, and may grant exemption from the payment of fees under Rule IV. of those rules.—*G. of I. No.* 1603, *June* 9, 1882.

Petitions and applications from persons claiming ground which is not shown in a City Survey Map as theirs are exempt from Court Fees under Section 19, Clause 9, of the Court Fees Act.—*Leg. Rem. with G. R. No.* 5434, *Oct.* 23, 1878.

29. **Documents declared liable.**—All contracts to perform public works or for the farm of Sayer revenue are to be written on a stamp of eight annas.—*G. R. No.* 4891, *Oct.* 12, 1870.

Petitions of appeal which require a stamp must be made separately and not jointly by several convicts.—*G. R. No.* 3398, *June* 20, 1873.

"*a*—Licenses under the Bombay Abkári Act do not require to be stamped,

"*b*—Counterpart agreements executed under Section 34 of that Act require a stamp of eight annas under Art. 5 (*c*) of Schedule I. of the Indian Stamp Act of 1879,

"*c*—When the security required by the Collector under the said section of the Abkári Act is a security bond, such bond must be stamped in accordance with Art. 13 of

Schedule I. of the Stamp Act."—*Leg. Rem. with G. R. No.* 4631, *Sept.* 1, 1879.

A security-bond or a toll contract for more than Rs. 1,000 should be comprised in Cl. 28, Sch. I., of the Stamp Act and held liable to stamp duty of Rs. 5.—*Adv.-Genl. with G. R. No.* 5271, *Oct.* 6, 1880.

"The Court Fees Act, 1870, and the Stamp Act, 1879, extend to the whole of British India. These Acts are not in force in Native States, and Government has no interest in their stamp revenue. Within the limits of a Native State copies of public documents in cases disposed of by Political Officers in their capacity as such are, no doubt, furnished according to the practice prevailing in such State. Beyond those limits and within British territory the *lex loci* must be followed, and that law makes no distinction in favour of public documents in cases disposed of by Political Officers in their capacity as such.—*Leg. Rem. with G. R. No.* 391, *Jan.* 19, 1882.

A Municipality is not a private but a public body, and an officer of a Municipality is a 'public officer.' Therefore Article 22, Schedule I. of the Stamp Act (I. of) 1879 is applicable to any copy or extract which a Vice-President or any other officer of a Municipality certifies to be a true copy or extract."—*Leg. Rem. with G. R. No.* 899, *Feb.* 12, 1881.

30. **Process fees.**—Under Sec. 20, Court Fees Act, the fees chargeable by all Revenue Courts are—

(1) For every notice or summons, 3 annas.

(2) For every warrant of arrest issued on application of parties, 6 annas.—*G. of I. with G. R. No.* 3794, *July* 6, 1875.

31. **Denoting Stamps.**—The stamp duty payable under Article 22 of Schedule I. to the Indian Stamp Act, 1879, on copies or extracts of baptismal, marriage and burial certificates shall be denoted by means of adhesive Court Fee labels.—*G. of I. No.* 2036, *June* 30, 1882.

32. **Defacing Stamps.**—The cancellation or defacing of stamps affixed to "true copies" of papers issued by a Court is to be done by the Court receiving such documents.—*G. of I. No.* 6307, *Oct.* 29, 1874.

Government must impress on heads of offices the necessity of taking strict measures to enforce the rule regarding punching, and

will notice with displeasure any omissions reported hereafter.—*G. R. No.* 3986, *June* 21, 1882.

Drawers of Hundis should cancel the stamps affixed thereto by writing across them the date of cancellation in addition to their signatures.—*G. R. No.* 3369, *July* 22, 1882.

33. With reference to the defacing of stamps after use, frauds have been committed in consequence of undefaced stamps being taken from recorded documents and used again. Any loss of stamp revenue which can be traced to want of supervision by any officer will result in his being held responsible. The responsibility of all officers presiding over Courts for the proper defacement of the stamps affixed to documents in their Courts is insisted on.—*G. R. No.* 2122, *April* 3, *and No.* 2357, *April* 13, 1877.

34. **Fees on copies.**—Although under Section 88 of the Indian Registration Act the Government of Bombay can levy fees on copies, yet such fees must be in addition to those leviable under Act VII. of 1870, and not in lieu of them.

It is not within the competency of a Local Government to order that the fees levied under Act VII. of 1870 shall be levied in cash and not in stamps.

Copies requiring to be stamped under Act VII. of 1870 are not of any validity unless properly stamped, and cannot be furnished or received by any public officer.—*G. of I. No.* 231, *Jan.* 18, 1877.

35. **Forgery.**—The Governor-General in Council is willing to forego the report of cases of the fraudulent re-use of stamps, except when the circumstances are novel or important. But forgeries or fraudulent alterations of stamps should always be reported to the Government of India.—*G. of I. No.* 1970, *Dec.* 18, 1879.

36. It is obligatory on a Collector to institute a criminal prosecution in respect of any document impounded and sent to him under Sec. 22 of the Stamp Act, provided there are sufficient grounds for inferring a guilty intention.—*G. R. No.* 2263, *May* 5, 1874.

37. **Miscellaneous.**—The Superintendent of Stamps may write off the value of receipt or bill stamps or of stamped papers or other adhesive stamps to the extent of Rs. 100, above that amount the consent of Government must be obtained.—*G. R. No.* 1613, *April* 27, 1864, *and No.* 127, *Jan.* 8, 1879.

The stamp rules do not prohibit the writing on the reverse side of a sheet of stamped paper endorsements by stamp vendors or by

Civil Courts on documents presented to such Courts as Exhibits.—*G. of I. No.* 1137, *Mar.* 12, 1881.

In the case of all impounded instruments forwarded to the Collector by Registrars and Sub-Registrars under Section 33 of the Stamp Act, the adjudication should be made by the Collector with as little delay as possible.—*G. R. No.* 128, *Jan.* 10, 1882.

In exercise of the powers conferred by Sections 26 and 35 of the Court Fees Act, 1870, and of all other powers enabling him in this behalf; and in supersession of Notification by the Government of India in the Financial Department No. 1520, dated 5th March 1875, and all other Notifications on the subject, the Governor-General in Council is pleased to issue the following directions:—

I. When in any case the fee chargeable under the Court Fees Act is less than Rs. 10, such fee shall be denoted by adhesive stamps bearing the words 'Court Fees,' at present in use, or adhesive stamps of any different shape, size or pattern, bearing the words 'Court Fees,' which may hereafter be issued for use, in supersession of, or in addition to, the adhesive stamps now in use.

II. When in any case the fee chargeable under the said Act amounts to, or exceeds, Rs. 10, such fee shall be denoted by impressed stamps bearing the words 'Court Fees,' adhesive stamps being only employed to make up fractions of less than Rs. 10.

III. If in any case the amount of the fee chargeable under the said Act involves a fraction of an anna, such fraction shall be remitted.

IV. This Notification shall take effect on and after the 1st June 1883.—*Govt. of I. Notif. No.* 361, *April* 18, 1883.

In exercise of the powers conferred by Section 35 of Act VII. of 1870 (The Court Fees Act, 1870), and in supersession of Notification No. 1251, dated 13th March 1880, the Governor-General in Council has—

(i) remitted the fees payable in respect of powers-of-attorney furnished to relatives, servants, or dependents, under Section 68 of Act XVII. of 1879 (The Deccan Agriculturists' Relief Act, 1879);

(ii) remitted, in the case of suits instituted before village Munsifs under Chapter V. of Act XVII. of 1879 (The

Deccan Agriculturists' Relief Act, 1879), the fees payable in respect of the documents specified in the first or second schedule to the said Court Fees Act annexed;

(iii) remitted the fees payable in respect of proceedings taken under Section 19, Clause 2, of Act XVII. of 1879 (The Deccan Agriculturists' Relief Act);

(iv) remitted the fees payable in respect of proceedings in matters relating to insolvency under Chapter IV. of Act XVII. of 1879 (The Deccan Agriculturists' Relief Act);

(v) reduced such fees to one-half, in the case of suits to which Chapter II. of the said Deccan Agriculturists' Relief Act applies except suits of the description mentioned in Section 3, Clause (*w*), or Clause (*x*), of the said Act, to which an agriculturist is not a party:

provided that when the reduced court-fee amounts to a fraction of an anna, the fee chargeable shall be one anna.—*G. of I. Notif. No.* 667, *May* 4, 1883.

The Government of India having in their Notification in the Department of Finance and Commerce, No. 361, dated 18th April 1883, prescribed the use from 1st June 1883 of adhesive stamps for denoting court fees amounting to less than Rs. 10, and of impressed stamps for denoting court fees amounting to or exceeding Rs. 10, the following rules for regulating the number of stamps to be used for denoting any fee chargeable under the said Act are made under Sec. 27 (*b*) of the Court Fees Act:—

I.—When, in the case of fees amounting to less than Rs. 10 the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

II.—When in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed

stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 10.

III.—(*a*) Any adhesive stamps which may be used under Rule II. shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

(*b*) When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court Fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

(*c*) When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document. – *Govt. Notif. No.* 3780, *May* 16, 1883.

PART III.

PROVINCAL AND LOCAL REVENUE.

INTRODUCTION.

The distinction between Imperial and Provincial revenue is not now so well defined as it was, as the tendency is to surrender more and more of the funds formerly considered Imperial to the control of the Local Governments. The only two matters coming entirely under the description of Provincial revenue, and requiring separate chapters, are the Registration Department and the Provincial tax lately imposed. These are matters of very little complication.

The local revenues, however, present much greater difficulties and require more detailed notice.

They consist of—firstly, District Local Funds, which exist in every collectorate on the same general principles, though of course with variations as to detail; secondly, of Municipal revenues, which exist also in every collectorate to a greater or less extent, according as the Municipal Act has been introduced into a greater or less number of towns.

There are various minor funds of very limited application which it is not necessary to mention at all in this book, but particulars as to which will be found in Mr. Burn's "Succinct History of the Local Funds in the Bombay Presidency."

CHAPTER XV.

PROVINCIAL SERVICES.

In order to enlarge the powers and responsibility of the Local Governments in respect to the public expenditure, the Government of India, by its Resolution No. 3334 of December 14th, 1870, made over to them the following departments of the administration, viz :—

Jails.
Registration.
Police.
Education.
Medical Services (except Medical Establishment).
Printing.
Roads.
Miscellaneous Public Improvements.
Civil Buildings.

A certain sum, calculated on the expenditure of each Government under each of the above headings, was at the same time assigned, and these assignments receive the name of "Provincial Services."

After three years experience of the system the results were thus described in the financial statement of 1874 :—

"The Local Governments administer certain important Departments at their discretion subject only to a general responsibility to the Supreme Government, and to the maintenance of the principles laid down for the administration of those departments * *. The measure has fulfilled the expectations with which it was introduced: there are fewer controversies and misunderstandings between the Supreme and the Local Governments; economy has been promoted, and the efficiency of the administration increased."

In 1877 a great extension of the above principle was made, the management of a very great part of the Imperial Funds spent in this Presidency being made over to this Government, under various restrictions and arrangements. It is needless to mention these particulars here in more detail. Reference may be made, if necessary,

to the letter of the Government of India, No. 2309, Aug. 2, 1877, published in the *Bombay Government Gazette* of August 9, 1877.

The arrangement of the provincial services is a purely financial matter, and so does not come within the scope of this book. But it is necessary to give the above particulars and also the order of the Government of India laying down the conditions under which the Local Governments administer the revenues and services entrusted to their control, as these contain principles of general application with regard to different departments. Further details must be sought in the publications of the Financial Department.

Rules and conditions which apply to the administration by the Local Governments of all revenues and services surrendered to provincial uses and management.

I.—Without the previous sanction of the Government of India—

(1) No additional taxation may be imposed, and no change made in any existing system of revenue management.

(2) No new general service or duty may be undertaken; whenever a Local Government proposes to undertake any such new service or duty, it must satisfy the Government of India that it can provide the funds for it, temporarily if the service or duty is temporary, and permanently if it is permanent.

(3) No appointment may be created with pay of more than Rs. 250 a month; and no addition may be made to the pay and allowances of any officer if they exceed or would, after the addition, exceed Rs. 250 a month.

(4) No appointment of which the pay and allowances are more than Rs 250 a month may be abolished; and the pay and allowances of no such appointment may be reduced.

(5) No class or grade of officers may be created or abolished and the pay of no class or grade of officers may be raised or reduced.

(6) The rates of discount upon the retail of stamps and court fee labels, and the local duty on spirits and drugs, must not be altered; the Governor-General in Council reserves the right of forbidding any such alterations as are likely to injure the revenues of neighbouring provinces or to prove otherwise inconvenient.

(7) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same Province, whose pay and allowances are not charged under one

of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other Provinces.

(8) No money may be removed from the Public Treasury for investment or deposit elsewhere: the Government of India, which is responsible for the provision of ways and means for the public service in all departments must always retain, as at present, in its own hands, absolute and unconditional control over all money in the Public Treasury: a Local Government may not withdraw such money except for expenditure upon the public service.

(9) No alteration must be made in the form or procedure of the public accounts.

(10) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased.

(11) No line of through communication may be abandoned or allowed to fall out of repair.

II.—Returns are to be made quarterly, through the several Administrative Departments, of the Government of India, to the Financial Department, showing every change made in the pay of any officers, every new office created, and every existing office abolished; also any unusual or extraordinary charge incurred, and any expenditure discontinued.

III.—All Standing Orders and Rules of the Supreme Government are to be observed, including in particular the Rules in the Codes of the Financial and Public Works Departments, Travelling Allowance Rules, and the Rules and Circular Orders of the Comptroller General.

IV.—Returns, Accounts and Estimates are to be submitted to the Supreme Government in such forms, and at such times, as may be prescribed.

V.—The Local Governments must keep the Governor-General in Council, in the several Departments, fully informed of their executive and financial proceedings; the Governor-General in Council will not relinquish his general powers of supervision and control in any department; but will, as far as possible, avoid interference with the details of the administration of the transferred revenues and services, and any embarrassment of the provincial finances.

VI.—A Local Government must accept without remonstrance any charge which would, under the system in force before 1871-72, have been recorded under any of the transferred heads of account in the accounts of its Presidency or Province; and must not raise objections on such grounds as that the charge has originated outside the Presidency or Province; or that the Presidency or Province is not interrested in it, or the like; if any doubt arises at any time, whether any charge should or should not be entered under any particular head in the accounts of any Presidency or Province, such doubt must be solved by one test only, viz., "How would it have been entered if it had occurred before 1871-72 when the powers and responsibilities of Local Governments were first enlarged?" Thus, for example, the pay or leave allowances of an officer belonging to another Administration, on duty or on leave in the North-Western Province, and drawn there, must be charged in the accounts of the North-Western Provinces: the Governor-General in Council did not intend by the measure of 1870, and does not now intend to introduce or authorize any change of practice in such matters, or any inter-provincial, inter-presidential, or inter-departmental adjustments, not theretofore allowed: in regard to all such transactions, the arrangements made with the Local Governments were calculated upon the basis of the system which existed before 1871-72.

VII.—The grant made to a Local Government for all the services entrusted to its administration is a consolidated grant: no claim will lie against the Imperial Treasury on the ground that the cost of any service exceeds the amount at which it was estimated in the calculation of the consolidated grant.

VIII.—In the management of its finances a Local Government must never absolutely exhaust its balance in the Imperial Treasury: the Government of India will not accept any estimates, or allow any transactions by a Local Government, which involve the expenditure of more money than is at its credit in the Imperial Treasury: it is the duty of every Accountant General to take care that this condition is never infringed, and promptly to report to the Governor-General in Council any transgression of it, which is not upon his representation immediately rectified by the Local Government addressed.

IX.—A Local Government may not lend money from the balance at its credit in the Imperial Treasury; the Government of India will always pay every attention to any recommendation for

the loan of public money in excess of the powers which are entrusted to a Local Government by law or rule; but all loans alike must be from the Imperial Balances; such operations must not be mixed up with the arrangements between the Imperial and the Local Government for the collection and appropriation of the public revenue or the administration of the public services.

X.—It is a general condition precedent to the delegation of all authority to disburse public money that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons, unless in accordance with some declared or established rule or principle, recognised by the Government of India; it is the duty of every Audit Officer, at all times, to challenge any infringement of this principle, and every Local Government must submit, for the orders of the Government of India, any representation made to it by any Audit Officer in accordance with this rule which it does not promptly accept.

XI.—On or before the 31st January of each year, each Local Government must forward to the Government of India in the Financial and Public Works Departments, and publish in the Local *Government Gazette* in detail of major heads, with such explanations as may be necessary for the due understanding of its financial administration—

(1) An account showing—

(*a*)—The balance of the Local Government in the Imperial Treasury at the beginning of the last complete financial year:

(*b*)—The revenues appropriated during that year to provincial uses, and the supplementary assignment from the Imperial treasury:

(*c*)—The expenditure under provincial responsibility during that year:

(*d*)—The balance of the Local Government in the Imperial Treasury at the end of that year.

(2) Revised Estimates, in the same detail for the current financial year.

(3) Estimates in the same detail for the coming financial year.

XII.—The Governor-General in Council reserves power to modify, add to, or repeal these rules and conditions at any time.—*Govt. Gazette, Aug.* 16, 1877.

CHAPTER XVI.

PROVINCIAL TAXATION.

"*Taxing is an easy business. Any projector can contrive new impositions, any bungler can add to the old. But is it altogether wise to have no other bounds to your impositions than the patience of those who are to bear them?*" —BURKE.

Direct taxation, though common enough in an irregular sort of way under former governments, was only systematically adopted by ours on the first introduction of the Income Tax in 1860.

ORDERS AS TO INCOME TAX.

1. **Assessment.**—"The evils believed to arise from the Income Tax are due almost entirely to the employment of the underlings of the Tehsildars on the very important and delicate duty of assessing and collecting the tax.

"The Governor-General in Council greatly regrets the employment of such agency on such a duty. The favourable reports of 1861 prove positively that no such obvious maladministration was then allowed; and it is known that the tax was at that time assessed by the Collectors themselves, by their Assistants and Deputies, and by the Tehsildars.

"The Governor-General in Council cannot admit that the intervention of the lowest class of revenue officers is essential to the proper collection of the tax, or that the employment of such officers in such work is necessary.

"Under the present Act the number of persons affected by the tax will be so largely reduced, owing to the limit of assessment having been raised, that the employment of the agency of the underlings of the Tehsildars would be more than ever inexcusable. The Governor-General in Council is accordingly pleased to prohibit throughout India the assessment to income tax by any officers below the rank of Tehsildars and Mamlatdars. Even these officers should be only employed in strict subordination to the Collector and his Covenanted and Uncovenanted Assistants, who should take personally a large share of the work, and should most carefully supervise the assessments which they cannot make themselves.

"Agricultural incomes are everywhere, save in the permanently-settled districts, assessed *primâ facie* by a fixed rule with reference to the revenue paid by each person; no inquiries therefore are ordinarily required in respect to such incomes. A large proportion of the other persons liable to the tax must be massed in the large towns, their systematic assessment being thereby much facilitated. Upon the whole the Government of India cannot doubt that the tax can usually be assessed by the agency of the district officers and their covenanted and uncovenanted subordinates, including the Tehsildars or Mamlatdars, and that if this agency only be used, the greater part of the evils described will at once be obviated."—*G. of I., Oct.* 1871.

2. **Enquiries.**—There are certain cardinal objects which should be constantly borne in view, namely, to prevent inquisitorial and vexatious proceedings, to stop the ministerial officers from making personal inquiries, from intriguing, and from interfering in private concerns, to check corruption, to ensure secrecy as to the particulars returned by individuals, and to make the people feel that so long as a man only fills in the return sent to him, and pays what is fairly due, he has no inquisition, no exposure, no harassment of any kind to fear. It cannot be too strongly impressed on every officer employed that the object is to raise a fair amount in a manner that shall not be oppressive or vexatious to the people.—*G. of I. with G. R. No.* 2940, *Aug.* 23, 1860.

3. **Returns.**—It would assuredly be vain to expect to obtain perfectly true returns of property liable to the income tax, and so long as the return of income rendered by any person shows a fair approximation to his reputed means, and agrees tolerably with the estimation in which he is known to be held by Native society, such return should be received.—*G. of I. No.* 1667, *Aug.* 10, 1860.

4. **Supervision.**—Revenue Commissioners are to take steps for affording, as far as possible, redress in all cases in which there is reason to believe undue collections have been made. They are not debarred from generally supervising the working of the tax, and bringing to notice any abuses they may discover, because they do not hold any defined legal position under the Act.

All officers entrusted with the administration of the income tax are seriously warned against passively tolerating over-exaction. Abuses no doubt are almost inseparable from the imposition of the

income tax, especially in remote districts and among a rural population. It is therefore all the more incumbent on Collectors, their Assistants and Deputies, instead of acquiescing in the existence of this evil, to do their utmost to reduce it to a minimum. The most painstaking officer may be misled in issuing the first notice, but there is no excuse for not making a patient inquiry when either a petition of objection or an appeal is preferred. Appellants under the income tax are entitled to the utmost consideration, and where no accounts or direct evidence are forthcoming, a few personal inquiries as to the real status and position of the party may be made with advantage.—*G. R. No.* 1960, *Nov.* 17, 1871.

5. **Payment of Officials.**—The plan of paying Government officers by a commission on the amount of revenue collected is disapproved.—*G. of I. No.* 1503, *March* 5, 1870.

6. **Non-Regulation villages.**—The fact of villages being under the laws and regulations would be a bar to the levy of taxes unauthorized by law; but there is no reason whatever why taxes authorized by law should not be levied in non-regulation districts and villages.—*G. R. No.* 2505, *Sept.* 8, 1871.

License Tax, 1878.

7. **Principles.**—The principle of the Act is that all persons are *primâ facie* liable to the tax except persons who live solely from—Professions; Service, public or private; Cultivation; Incomes derived from real property or investments; Labour; and, Persons with no occupation.—*G. R. No.* 1941, *May* 31, 1878.

8. The trading classes have hitherto escaped all taxation. It is the intention of Government that the License Tax shall be so adjusted that the richer members of the community should pay the greater part of it, leaving the small traders, earning less than Rs. 100, untaxed.—*G. R. No.* 509, *Feb.* 13, 1878.

This minimum limit of Rs. 100 has been raised to Rs. 500 under the License-tax Act, 1880.

9. **Preparation of Lists.**—[With regard to the preparations of lists of persons assessed to the tax, abstracts of which are to be submitted to Government through the special officer before being published, it was directed that statements according to Form E. accompanying G. R. No. 2546, Sept. 11, 1871, should be prepared

In consequence of the amount of labour necessary to the preparation of this, the following order was afterwards passed :]

(2) The general census returns of 1872, although six years old, are sufficiently accurate as regards the population generally for the purpose Government have in view.

(3) But it is essential that a trustworthy list shall be framed of persons actually carrying on different occupations, in order that the Collectors and Government may be able to see, *first*, that the persons returned as engaged in assessable occupations bear a reasonable proportion to those engaged in non-assessable occupations; *secondly*, that of the former a reasonable proportion is brought upon the assessment list.

(4) The basis of this should be Village Form 13, which already contains the name of each householder and the members of the household. All that is further required is the occupation of the householder, and the name and occupation of each adult member of the household actually carrying on one of the occupations given in the occupation columns of form E, and for this no new census, merely some additional enquiry, is needed.

(5) From Village Form 13, with these additions, Form E, should be prepared. It must be distinctly understood that the adults exercising the different occupations should alone be entered in the occupation columns of Form E, and that the women, children, aged and infirm persons of the families of these adults should be entered in Column 167 'unemployed.' The grand total will of course correspond with the total population as by Form 13.

(6) It will not be necessary to fill in the first two columns under each heading (viz., 'alone' and 'with other occupation'); the entries should be made in the column of 'total' only. An individual having two occupations should be entered in the column relating to his principal trade, except when his principal occupation is one, such as cultivation, which is exempt from the tax, when great care should be taken that he is brought into the column of the taxable occupation.

(7) The occupations liable to the tax are those in columns 22—71, 79—126, 130—132, 136—163, and 165, and speaking generally, these columns will be a sufficient guide to assessing officers in deciding whether a particular occupation is or is not assessable. There may, however, sometimes be a doubt under which

column of Form E an occupation liable to the tax should be entered, and Collectors should be careful to instruct the Mamlutdars in all such cases. Thus 'ship and boat owners' should be entered under column 132; 'letters out of animals and vehicles' under column 138, &c. On the other hand, it does not necessarily follow that a person entered in the column of an assessable occupation must be assessed; he may be exemptable either as having less than Rs. 100 a year from that occupation, or otherwise, under orders already issued. Thus a dhobie in private service, a smith regularly employed in a factory, a sailor merely working for wages and having no interest in his vessel, are exempt under *G. R. No. 999 of 30th March.*

(8) But it will be distinctly understood that every person entered in one of the columns of Form E given in the beginning of the last paragraph is *primâ-facie* liable to the tax, and can be exempted only on the assessing officer satisfying himself on summary enquiry that he is exemptable for one of the reasons stated at the end of the last paragraph.

(9) It is the duty of the assessing officer, first, to ascertain that Form E is framed correctly, *i.e.*, that all adults are correctly entered according to their occupation; secondly, to decide by summary enquiry what persons entered under taxable occupations are exemptable; thirdly, the remaining persons being all taxable, to decide in which class under the Act each shall be placed. Thus the whole population will come under review, and the assessing officer will not have to search for the persons liable to taxation; he will only have to eliminate those who are exemptable. To bear this in mind is essential to the successful working of the Act.

(10) When, as in large towns, village Form 13 is not prepared, Form E, as explained above, must be prepared by such enquiry as may be necessary, minute and inquisitorial questions being avoided. It is believed that almost everywhere for Municipal or other purposes lists of houses and householders exist which should in such cases be the basis of Form E.

(11) It is only necessary to submit to Government talookwar abstracts of the lists prepared according to Form E, the number of persons assessed in each class, and the amount of their assessment being shown in each occupation column of Form E, below the figures of the number of persons included in that column—*G. R. No.* 1915, *May* 29, 1878.

10. Government would impress upon Collectors the necessity for uniformity in the assessment of the various portions of the district, and desire that they will use their utmost personal exertions to see, not only that uniformity is maintained, but also that the total proceeds obtained from the license tax are such as Government have good ground to expect should be realized.—*G. R. No.* 1879, *May* 28, 1878.

11. Government does not place implicit reliance on Panchayats as assistants to the Collector in making the assessments, but will not object to the employment of this agency to fix the class in which each trader shall be assessed, if the Collector deem it necessary. But he should be careful not to subordinate his own judgment to that of the Panchayat, and should remember that the employment of Panchayats to assess the income tax sometimes resulted in the richer classes being relieved of their fair share of the burden of the tax. Government trusts that similar abuses in assessing the license tax will be avoided.

Wherever Panchayats are employed the Collector should form his own opinion of the amount each town and village should pay on a consideration of its population and trade, and only leave to the Panchayat the task of distributing the burden, taking care even in that case that the more wealthy classes do not escape their fair share of it .—*G. R. No.* 509, *Feb.* 13, 1878.

Each Collector as soon after the 1st of each month as possible should submit a report showing the amount of the sanctioned assessments and the amount of license tax realised up to date.—*G. R. No.* 3275, *Sept.* 13, 1878.

Government consider it expedient that the annual assessment statements should be submitted to them for approval.—*G. R. No.* 2484, *July* 9, 1881.

12. **Enquiries.**—The Act for the levy of the license tax empowers Collectors to call for such information as they may deem necessary for the proper assessment of the tax.

(2) The question has more than once been considered as to whether any form ought to be prescribed in which the requisite information should be required and furnished. But Government has heretofore refrained from prescribing any such form, preferring to leave the matter to discretion.

(3) Government however relies on Collectors rendering these necessary enquiries as simple, as little vexatious, as little inqui-

sitorial as possible. Minute enquiries should be avoided in the first instance; each person apparently or presumably liable to the tax should be placed in such class as his general circumstances, ascertained by summary enquiry and without detailed investigation, may seem to justify. Any person who may be dissatisfied with the class in which he is placed may appeal, and then complete enquiry may be made. Otherwise such enquiry will not ordinarily be needed.—*G. R. No.* 1916, *May* 29, 1878.

13. **Undivided families.**—When members of undivided families carry on distinct occupations, or have separate accounts, they should be assessed individually.—*G. R. No.* 2104, *June* 13, 1878.

14. Where a trading undivided family, consisting of several members, all personally engaged in the trade, makes a total income, 2 per cent. on which amounts to more than the maximum fee under the Act (Rs. 200), the partial exemption which would be caused by taxing the family income as a whole is unnecessary, and the individuals should be taxed separately. But where a joint family by carrying on one trade makes an aggregate income that is assessable though it would not be if divided among the individuals, the junior members of the family, carrying on the industry under its head, are really his assistants or servants; and he alone should be assessed on a consideration of the total income derived from the industry.—*G. R. No.* 1701, *May* 15, 1878.

15. **Rent.**—The receipt of rent of land, houses, &c., is not a 'trade, dealing, or industry,' and income derived from rent is therefore not assessable.—*G. R. No.* 1925, *May* 30, 1878; *No.* 1829, *May* 28, 1880; *and No.* 2412, *July* 8, 1880.

16. But what a Sowkár receives on account of land mortgaged to him or on which he has otherwise a lien, the land not being entered in his own name, is a trade profit, and he is assessable on it.

As regards land entered in the name of the Sowkár, of which he is the nominal owner, and which he is supposed to let for what rent it will fetch, the case is different, and G. R. No. 1925 of May 30, strictly speaking, applies. But in reality all the transactions of a Sowkár engaged in his business are founded on, and connected with, his trade, and it would be very difficult for the assessing officer to separate his different kinds of profits. When, therefore, a Sowkár is actively carrying on the business of banking, he should be

assessed on an estimate of his entire profits, and left to show, on appeal, that any portion of them is not properly assessable.—*G. R. No.* 2267, *June* 27, 1878.

17. **Occupations assessable.**—A Telegraph official is not assessable; a manufacturer of leather is assessable; a barber, if a private servant receiving wages, is not assessable; if exercising his occupation publicly, is assessable. A prostitute is not assessable.—*G. R. No.* 1941, *May* 31, 1878, *and No.* 2406, *July* 8, 1878.

18. Mechanical engineers and artisans in the employ of Government or of Railway Companies, or of public bodies, are considered to be servants receiving fixed wages, and are not subject to taxation under the License Tax Act.—*G. R. No.* 999, *March* 30, 1878.

19. Fishermen and bhandáris are taxable under the License Act, but owners of toddy trees who lease such trees to bhandáris are as cultivators exempt from liability to payment of the tax.—*G. R. No.* 1874, *May* 27, 1878.

20. A person residing in foreign territory and carrying on business in British territory is liable to the tax though he has no shop or residence in British territory. A trader residing in British territory and trading in foreign as well as British territory is assessable on his whole profits.—*G. R. No.* 1914, *May* 29, 1878.

Merchants in Europe who send goods to Bombay to be sold on commission by their agents or correspondents there, are not liable to the License Tax. The persons, who *are* liable to the License Tax, are the agents or correspondents in Bombay.

The intention of the Act is not to make the partners in a firm individually liable to the tax at all. A person, if otherwise liable, who is resident and carries on trade or dealings for only a portion of the year, is bound to take out a license and to pay the full fee for the same, which can only be remitted, in whole, or in part, by the Collector, subject to the general orders of Government (*see* Section 14 of the Act).

"2. As regards 'native trading families' if they are really partners and carry on trade, like other mercantile associations, under a recognized name, as a firm, the same rule applies to them, *i. e.*, to so many of them as are partners, as to any other firm. But in the case of members of the same family who merely live and work together, but have no pretensions to be recognized as a firm,

they must take out separate licenses. * * *—*G. R. Nos.* 3168 *and* 3169, *Sep.* 5, 1878.

"The same reasons for considering that foreign merchants who send their goods to Bombay to be sold there by Commission Agents are not liable to the license tax, seem to apply to Foreign Insurance Companies also. These Companies do not themselves carry on any dealings in Bombay. Their Commission Agents in Bombay obtain constituents for them, but the Companies themselves carry on no dealings and have no place of business in Bombay.—*G. R. No.* 3259, *Sep.* 12, 1878.

All persons paying "veros" should be assessed to the license tax, but in recovering the assessment, those who pay the "veros" to Government (Imperial Revenue), should be allowed a deduction equal to the amount of those "veros."—*G. R. No.* 3050, *Aug.* 27, 1878.

Liquor Contractors are liable to the tax.—*G. R. No.* 482, *Feb.* 10, 1879.

The profession of a Solicitor, Vakil, or Pleader is not a trade, dealing or industry within the meaning of the Bombay License Act, 1878, even as that Act has been amended by Act VI. of 1880."—*G. R. No.* 2105, *June* 13, 1878, *and* 2271, *June* 29, 1880.

Stamp Vendors are assessable.—*G. R. No.* 3549, *Oct.* 15, 1879.

A Post Master is not liable to the payment of a tax under Bombay Act III. of 1878, merely because he derives a profit from the sale of postage stamps.—*G. R. No.* 4226, *Dec.* 1, 1879.

A person charged with Pándhary tax in the Central Provinces should not be charged with license fees elsewhere; a person charged with a license fee elsewhere should not be charged with Pándhary tax in the Central Provinces."—*G. of I. No.* 688, *May* 22, 1880.

When any person is engaged in any trades, dealings, industries or callings in more than one of the local areas to which—

The Northern India License Act, 1878,
The Madras License Act, 1878,
The Bombay License Act, 1878, and
The Bengal License Act, 1880,

respectively extend, and is thereby liable to pay fees under more than one of such Acts, he shall be chargeable with a fee only under the Act under which he is liable to pay fees in respect of his principal place of business, and the amount of such fee shall be

calculated as if he were engaged in all such trades, dealings, industries and callings within the local area to which such Act applies.

"When any question arises as to what shall, for the purpose of this direction, be deemed to be the principal place of any business, the Governor-General in Council will decide such question."—*G. of I. No.* 686, *May* 22, 1880.

21. **Appeals.**—Petitions of appeal under Act I. of 1878 are chargeable with a fee of one anna or eight annas, according as they fall within Clause (*a*) or Clause (*b*) of Article I. Schedule II. of the Court Fees Act.—*G. R. No.* 1732, *May* 17, 1878.

22. Under the words of Section 12, 'The Collector should hear the petition and pass such orders thereon as he thinks fit,' the Collector has the power of enhancing, as well as of confirming or reducing the assessment.—*G. R. No.* 2087, *June* 11, 1878.

23. **Arrears.**—The Commissioners of Divisions and the Commissioner in Sind are vested with discretionary power to write off irrecoverable balances of license tax up to any amount.—*G. R. No.* 1487, *April* 28, 1881.

CHAPTER XVII.

LOCAL FUNDS.

The provision of what may be called the secondary necessities of the people was naturally not much attended to in the earlier days of our rule. With times of assured peace came the possibility of considering the less pressing wants of those who live in remote villages, and of beautifying and improving the smaller towns.

It is quite certain that our immediate predecessors in the Government of this part of India were as regardless of these matters as any Rulers could be, and consequently the remains of any public buildings, roads, bridges, wells or tanks of Mahratta origin are very few and far between. Their predecessors, the Mussulmans, have left many and striking memorials of their rule: yet even of them and their works so kind a critic as Sir Henry Lawrence wrote—

"Utter selfishness was the Moslem motive; the highroads, the serais, the plantations—were they for the people? Not at all, but for royal progresses. The expense of one Badshahi serai would have built a dozen for the people. Throughout the country it was the same. In the direction the King was likely to travel there would be roads and conveniences: but elsewhere the people might sigh in vain for paths, for water, or for shelter. The Nawabs of Oude and Kings of Jaunpore and the Deccan did the same. They beautified the neighbourhood of their own favourite residences, made roads to their country-seats, built bridges over the rivers in their way, sunk splendid wells, and planted lines of trees."

And he adds—"Some of our own Magistrates in the times of the good old close-borough system did the same: and to this day European convenience is more regarded than native wants, the Collector and Magistrate being often considered more sacred than the thousands of poor around him."

But there are records from the earliest times of Hindoo kings having spent money apparently for the good of their poorer subjects. Round the column at Delhi is an inscription stating that Piyadasi (Ashoka, who died B. C. 226) planted banyan trees for shade and mango trees for fruit, and dug wells along the road, and that previous

kings had conferred similar enjoyments on mankind,† and Ibn Batuta in the 14th century found the highways shaded by trees, with resting houses and wells at regular intervals, along a great part of the coast of Malabar; while in the same part of India, in an inscription believed to be of the 3rd century before Christ, there is an especial order by the king for digging wells and planting trees along the public highways.‡

"Local funds have existed in this presidency for the past twenty years. The resolution of Government which first sanctioned their establishment was passed in September 1863, and it was based upon the ascertained general agreement of all authorities on the following points :—

"I. That there should be local funds for the promotion of education in the rural districts and for the formation and repairs of local roads;

"II. That these funds should be, in part at least, provided by a local cess, imposed in addition to the local assessments where no pledge, express or implied, to the contrary has been given, and, where such a pledge has been given, deducted, if Government will permit, from the land assessment, or levied by a voluntary rate from the payers of land-tax;

"III. That the tax-payers should have an influential voice in the disposal of the funds."

"Concurring in these views, the Government of Sir Bartle Frere directed that the local funds should consist of the local cess on land, the rate for which they fixed at one anna for every rupee of assessment to the land-revenue, 'all toll and ferry funds not specially excepted, the surplus cattle-pound fund and such other items as Government may from time to time direct to be added.' They further resolved that 'as to the division of the cess between education and two-thirds to roads, to repairs of village wells and public buildings, planting of road-side trees and other objects of public utility.' And lastly with regard to the management and application of the funds, the Government said they believed 'success would depend on the degree of freedom allowed to the local managers of the fund.'"

† "Life in Ancient India," p. 245.

‡ Elphinstone.

"The system thus introduced was worked for some time without the aid of legislation, but eventually it was found necessary to legalize the levy of the local cess. This was done by Bombay Act VIII. of 1865 for Sind and by Bombay Act III. of 1869 for the rest of the presidency; and these two Acts have continued in force down to the present time.

"The latter Act, whilst making provision for the levy of the local fund one-anna cess, provided also for the constitution of local committees, who should be entrusted with the expenditure of the funds. The Sind Act did not expressly require the formation of such committees, but, as a matter of fact, the local funds of that province have been managed by committees established under the orders of Government, similar, so far as the circumstances of each district permitted, to the committees constituted in other parts of the presidency under Bombay Act III. of 1869.

"The administration of local funds under the above enactments and orders has been, upon the whole, highly successful. The time has, however, now come when, in harmony with the wishes and orders of the Governor General in Council as to the extension of local self-government throughout India, the law regulating the constitution and the powers and duties of the local committees has to be amended so as to secure to those bodies greater independence in administering the funds placed at their disposal for local purposes. It is for this purpose that the Bombay Local Boards' Bill has been drawn."—*Statement of Objects and Reasons, Bombay Local Boards' Bill.*

This bill is now before the Legislative Council of the Governor of Bombay, and will doubtless effect an important change in the constitution and powers of the bodies by whom the Local Funds are administered. Many if not most of the old orders on the subject will probably soon be obsolete, but as no new orders have yet taken their place it has been necessary to insert them.

This chapter will contain the general rules as to the source and management of the funds, while the special arrangements for tolls, ferries, vaccination, &c., will be found in the following chapters.

The following is a list of the funds which are now under the Local Fund Committee:—

Road Fund, consisting of two-thirds of the one-anna cess.

Educational Fund, consisting of one-third of the one-anna cess and other miscellaneous items.

Ferry Fund (Bombay Acts II. of 1868, and II. of 1878.)
Toll Fund (Act XV. of 1864, Bombay Act III. of 1875.)
Pound Fund (Act I. of 1871.)
Staging Bungalow Fund.

The special charges on account of each of the above headings are first met, and the surplus, if any, made over to the general fund.

The following items of land revenue, the rules as to which will be found in previous chapters, have been made over to the local funds:—

All fees on earth, sand-stones, and the like; but fees on mines of coal, iron, and valuable minerals are Imperial.—(*G. R. No.* 4440, *Aug.* 6, 1875.)

Sale proceeds of building-sites.

Contributions to public works made by private persons.

Other small items have also been made over to the local funds of different collectorates.

1. **The one-anna cess.**—The one-anna cess is to be levied on the gross revenue for collection, and no deductions are to be allowed on account of remissions.—*G. R. No.* 3079, *June* 26, 1871.

2. The assessment leviable under Sec. 33* of the Survey Act is liable to the one-anna cess, but not the excess which may be imposed as a fine.—*G. R. No.* 1007, *March* 1, 1871.

3. Persons subjected to the special assessment leviable under Sec. 39† of Bombay Act I. of 1865 are not liable to payment of the one-anna cess.

Payment of the cess is to be made one of the conditions on which the following items of revenue are sold or leased:—

Sale-proceeds of places where saltpetre is manufactured.

Sale-proceeds of the occupancy of assessed waste lands.

Fines for cultivating lands without permission. Sec. 39 (Bombay), Act I. of 1865.

Sale-proceeds of stones and earth from Government waste lands, the proceeds of the grass growing on which are credited to Government.—*G. R. No.* 2600, *June* 2, 1870.

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* Now Sec. 61, Revenue Code.

† This also is included in Sec. 61, Revenue Code, but refers to unoccupied assessed land, while order 2 referred to land set aside for special purposes.

4. The one-anna cess is also leviable on the following items of land revenue :—

(1) Sale-proceeds of grass in waste land.

(2) Sale-proceeds of grass and grazing in kurans, whether in charge of the Revenue or Forest Department, and whether farmed or not. But in the case of Imperial reserved forests these fees are not leviable.

(3) Ground-rent on lands sold as building-sites.

(4) Proceeds from sales of melon-beds by river-sides.

(5) Proceeds from sales of alluvial deposits on the banks of rivers let for purposes of cultivation from year to year.

(6) Assessment on Gairan land when used for purposes of cultivation.

(7) Proceeds from sale of mango-fruit in Bagsheri land.

(8) Sale-proceeds of fruit-trees on waste land.

(9) Rent of lands transferred to Railway Companies.—*G. R. No.* 3589, *Aug.* 25, 1869; *No.* 476, *Jan.* 28, 1873; *No.* 539, *Jan.* 31, 1874; *and No.* 2391, *April* 20, 1876; *and G. of I. No.* 656, *June* 10, 1873.

5. Leaseholders of villages and Sawasthâns held on political tenure are liable to the one-anna cess on the rent they pay to Government.—*G. R. No.* 3706, *June* 30, 1873, *and No.* 2728, *July* 6, 1869.

6. So long as the taking of water from any source of irrigation and payment for the same, is optional with the cultivator, the payment cannot be looked upon in the light of "ordinary land revenue," and should be exempted from payment of the one-anna cess. Where payment for water as a part of the land revenue, whether it be brought to account under the separate heads of water and dry-crop assessment or not, is compulsory, it is liable to the cess.—*G. R. No.* 1506, *March* 23, 1870.

7. 'Sayer revenue,' as used in Bombay Acts 8 of 1865 and 3 of 1869, means miscellaneous land revenue, and cesses on excise revenue are not allowable under these or any other Acts. Liquor farms are therefore not subject to the one-anna cess.—*G. R. No.* 1639, *April* 20, 1869, *and G. of I. No.* 617, *Jan.* 27, *and No.* 3169, *Sept.* 24, 1873.

8. Those village officers whose services have been retained for the use of the State (Patels, Koolkurnees, and Mhars) are exempt from the one-anna local fund cess on their official holdings, both as

to the part held free and the part which pays joodee.—*G. R. No.* 3173, *Aug.* 3, 1869, *and No.* 4940, *Aug.* 30, 1876.

9. In the case of useless village officers who pay the joodee of As. 4 or As. 8, the one-anna local fund cess is to be imposed not on the joodee, but on the full Survey assessment of their lands.—*G. R. No.* 4258, *Oct.* 4, 1869.

10. The one-anna cess has still to be paid on account of land the assessment on which has been redeemed.—*G. R. No.* 6728, *Nov.* 21, 1876.

11. Sec. 6 of Act III. of 1869 is only intended to prevent any fresh imposition of the cess during the currency of the term of years for which a settlement made after the passing of the Act may be guaranteed.—*G. R. No.* 3364, *Aug.* 14, 1869.

12. Sand, stone, or other materials required for local fund purposes, or for any branch of Imperial public works, whether constructed departmentally or by contract, are exempt from payment of fees to local or provincial funds.—*G. of I. No.* 4914, *Aug.* 12, 1874.

13. Rules under Section 12, Local Funds Act.*

Public Works Section.

(1) The District Local Funds Committee shall consist of—

(1) The Collector, as President.

(2) The First Assistant Collector.

(3) Other Assistant and Deputy Collectors in permanent charge of talookas.

(4) The Executive Engineer, except as regards educational matters, when the Educational Inspector shall be substituted.

(5) The Hoozoor Deputy Collector.

(6) An Inamdar, or holder of an alienated village in the district, to be elected as provided in rule 29.

(7) Six proprietors or holders of land to be appointed by the Commissioner of the Division.

Any member of the District Local Funds Committee may be removed by Government.

(2) The Local fund revenues shall include the proceeds of the one-anna cess, authorized by Bombay Act III. of 1869, and such

* *See the note after order* 21 *in this chapter as to the alterations made in these rules.*

other funds as Government may make over to the Local Fund Committees.

(3) A third of the proceeds of the one-anna cess shall belong to the Educational Department for expenditure in the talooka in which it is levied, and the annual accounts of this portion of the cess shall be incorporated with the annual General Local Fund accounts of the district.

(4) The remaining two-thirds of the one-anna cess shall be expended on roads and communications, and works subordinate thereto, *i.e.*, on dhurrumsallas or rest-houses, on water-supply, on the plantation of avenues of trees, and on objects calculated to promote the public health.

(5) The Local Fund Budget rules sanctioned by Government shall be carefully attended to, and shall apply to the transactions of the Local Fund Department in both branches.

(6) The District Local Funds Committee shall ascertain and provide for the requirements of the district with respect to the works and undertakings alluded to in Sec. 4, Act III. of 1869.

(7) It shall also examine and decide upon the estimates and proposals for expenditure forwarded by the Talooka Committees, and shall regulate the expenditure of local funds, subject in all respects to the control and general supervision of the Commissioner, who may, in the exercise of such control, order any expenditure from the local funds on special objects for which no specific provision has been made in the budget, to be met by allotments from the reserve or by reappropriations.

(8) In case of any difference of opinion between the Talooka and District Committees, the decision shall in the first place rest with the President of the District Committee.

(9) The District Committee shall communicate with the District Committees in the adjacent collectorates to secure uniformity and connection of plan in laying out roads, &c.

(10) The President shall prepare a statement showing the net estimated receipts on account of local funds available to be budgeted against, and this, with the estimates and proposals of the Talooka Committees, shall be laid before the District Committee at a meeting to be convened by the President on or about September 1, at a place named by him, fifteen days' notice being given.

(11) The vote of the majority of members shall decide all questions at all meetings of the Committee, the President having a cast-

Local Fund Rules—*(contd.)*

ing vote, and the proceedings at this and every other meeting shall be drawn up at the time and signed by the presiding officer.

(12) The District Committee shall decide at the meeting provided for in Rule (10) what local works and repairs shall be undertaken, and shall cause a general list to be prepared showing the amount to be expended on each, subject to the revision provided by the Government Budget Rules.

(13) The Committee shall also settle what establishments shall be entertained for the superintendence and execution of works, and dispose of any other business which the President may lay before it.

(14) [Relates to budgets, as to which later rules are given further on.]

(15) Extracts from the budgets submitted by the Committee shall be forwarded for information to each Talooka Committee.

(16) The President shall convene a second meeting soon after the 31st July (fifteen days' notice being given), on which date the local funds accounts are closed in the office of the Accountant General, to examine the accounts.

(17) [Relating to supplementary budgets, now discontinued.]

(18) On receipt of the General Budget of Local Funds of the Presidency, the President shall circulate it to all the members of the District Committee for their information, and forward an extract to each Talooka Committee, showing what works, repairs, and establishments have been sanctioned for the district.

(19) For the despatch of current work of a general nature the District Committee will meet twice a year, about the 10th January and the 10th July. Questions arising in the interim shall be disposed of by the circulation of correspondence and minutes. The President, however, may call a special meeting at any time by issuing a notice of not less than fifteen days to the members.

(20) [Relates to contracts, now repealed.]

(21) No disbursements whatever shall be made from the local funds by way of remuneration to any persons employed on the Collector's, Commissioner's, Accountant General's, or any other Government establishment, without the sanction of Government previously obtained through the Commissioner, and no new appointment is to be made in any Government office at the expense of local funds except with the same previous sanction. The establish-

ments of overseers and other public works officers, or of schoolmasters and teachers, do not come under this rule.

(22) No permanent new appointments or situations of overseers, clerks, karkoons, &c., shall be created without the sanction of the Commissioner.

(23) [Relates to the appointment of Local Funds Engineers, now abolished.]

(24) All appointments, either under the District or Talooka Committees, shall be made by the District Committee, subject to the veto of the President. Where the President records his veto, the case shall be submitted, with reasons, for the final decision of the Commissioner.

(25) No servant of the Committee drawing more than 50 Rs. a month shall be dismissed without the consent of a majority of the Committee in meeting assembled. The President of the District Committee however may suspend any such servant of the Committee for misconduct or negligence, but the question of his dismissal shall be submitted to the District Committee with as little delay as possible. The President of the District Committee may also summarily discharge any servants drawing 50 Rs. and under a month.

(26) [Relates to pensions for Educational employés].

(27) Before the close of each quarter, the President of the District Committee shall prepare a statement showing the amount required for disbursement in the ensuing quarter, and shall obtain a credit order for that amount from the Commissioner.

(28) Every Mamlutdar shall visit at least once a quarter such works in progress in his talooka as may be entrusted for execution to the Talooka Committee, and make a direct report on them to the President of that Committee,.

Election of Inámdárs to District Committee.

(29) The election of Inámdárs for the District Committee should be conducted as follows:—

The Collector, as President shall forward a notice to every Inámdár in the District (entered in the Government books as holder of an alienated village), or to his manager or agent, requiring him before a fixed date, which shall not be less than one month from the date of the notice, to elect an Inámdár of the District as a member of the District Local Fund Committee. The electors shall give their votes in writing to be delivered by post or otherwise to the Collector and President before the date fixed. The person who

Local Fund Rules—*(contd.)*

shall have received the most votes shall (unless any sufficient reason exists for excluding him) be declared elected and his name forwarded by the President for insertion in the *Government Gazette*. In the event of the electors being equally divided in favor of two or more nominees, the Collector may nominate one of such nominees and in the event of the Inámdárs not making a return by the time specified in the notice the President of the District Local Funds Committee may nominate.—*Gov. Notif. No.* 6.

(30) The President shall annually on September 1st after receiving the reports of the Talooka Committees provided for in Rule (39), compile a concise report of the general administration of the local funds of his district, and this report shall, after being discussed at a general meeting, be forwarded, through the Commissioner, to Government for publication in the *Government Gazette*. This report shall include a statement of the year's receipts and disbursements, and copies of it shall be printed in English and the vernacular, and distributed among the members of the District and Talooka Committee, a copy being furnished to each of the local vernacular newspapers. The report is to be transmitted through the Accountant General, who is to examine the items and send it on to Government.—(*G. R. No.* $\frac{7\ E}{225}$ *of* 1870.)

Táluka Committee.

(31) There shall be a Táluka Committee for each táluka to assist the District Committee by advice, and supervising such works as may be entrusted to them. It shall consist of—

1. The Assistant or Deputy Collector in charge of the táluka, President.
2. The Mámlutdár.
3. An Officer of the Public Works Department employed in the táluka of not lower grade than a First Grade Overseer. In Educational matters the Deputy Educational Inspector shall be substituted.
4. An Inámdár or holder of an alienated village in the táluka to be elected by the holders of alienated villages situated in the táluka in the manner provided for the election of an Inámdár member of the District Committee in rule XXIX.; the President of the Táluka Committee, being substituted for the President of the District Committee,

and notice of fifteen days for the táluka being substituted for a notice of one month provided for the larger area of the District.

5. Where an Inámdár or holder of an alienated village is not available, any person whom the electors may choose may be substituted.

6. Three or (where there are no Inámdárs or holders of alienated villages in the táluka) four proprietors or holders of land in the táluka nominated by the Collector, subject to the Commissioner's approval. Any member of a Táluka Committee may be removed by the Collector, subject to the approval of the Commissioner."

(32) The Talooka Committee shall ascertain the local works required in the talooka, and bring them to the notice of the District Committee, that they may be duly considered with reference to the total funds available for the district. The Talooka Committee shall also supervise the construction of such works as the District and Talooka Committees may arrange should be undertaken by the latter. But all local fund contracts must be executed in the name and with the approval of the President of the District Committee.

(33) The President of the Talooka Committee shall, before the 10th August, convene a meeting at some place in the talooka, ten days' notice being given; and the President of the District Committee shall furnish an estimate of the amount of the local funds derived from the talooka which can be budgeted against.

(34) The vote of the majority shall decide all questions, the President having a casting vote; and the proceedings at every Committee shall be signed by the presiding officer.

(35) The Committee shall decide on the requirements of the talooka, and a list of proposals, with rough estimates, shall be prepared by them and submitted to the District Committee by the President in the form prescribed, so that the talooka lists may be considered before the annual meeting mentioned in Rule (10).

(36) The President may cause the Taluka Committee to assemble at any time and place when occasion may require, by issuing ten days' notice to the members.

(37) The Talooka Committee, on receipt of the extract from the general budgets, will provide for the execution of such works in

Local Fund Rules—*(contd.)*

the talooka as shall be put under them by Rule (32), and shall decide whether the works shall be done departmentally or by contract. Any member of the Talooka Committee may inspect any of these works at any time, and forward his remarks to the President of the Talooka Committee.

(38) Correspondence between the District and Talooka Committees shall ordinarily be conducted through their Presidents. In such matters of executive detail as cannot be disposed of at the meetings of committees, the orders of the President shall be sufficient.

(39) A detailed report of the local fund administration of each talooka shall be annually submitted by the President of the Talooka Committee, to the District Committee, on a date to be fixed by the latter, explaining what has been done during the year, and suggesting what is required in future.

Educational Section.

(40) Not less than a full third of all cess collected under Sec. 6 of the Act shall be assigned to education, and shall be expended first in providing salary and pension for teachers of Primary Schools in the contributing villages, and in building and repairing Primary School-houses in them, and in the training for them of masters for Primary Schools; and secondly, when these are sufficiently provided for, in making such provision for secondary education as shall be suited to the wants of the cess-payers.

(41) The Educational Inspector shall be an *ex-officio* member of every District Committee in his division, and the Deputy or Assistant Deputy Inspector in charge of a sub-division an *ex-officio* member of every Talooka Committee in his sub-division.

(42) The Educational *ex-officio* member of each Talooka Committee shall prepare and discuss with that Committee objects of educational expenditure in the sub-division, and shall forward lists of such objects to the Educational Inspector according to his directions.

(43) The Educational Inspector shall discuss the lists received under the last rule with the several District Committees in his division, and shall arrange them for insertion in the Educational Budget, with careful regard to their respective emergency and to the claims of cess-payers in every part of his division

(44) The Educational Budget of each district shall be drafted by the Educational Inspector, who shall lay it, with full explanations of his proposals, before the District Committee, by whom it shall be considered and amended or approved.

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(47) Any power exercised in regard to other local funds matter by the Commissioner shall be exercised as to educational matters by the Director of Public Instruction conjointly with the Commissioner. Any matter on which they differ shall be submitted to Government.

(48) The disbursement of current charges in the educational section shall be effected through the Educational Inspector. The execution of educational public works shall be effected through the District Committee by such agency as they may select.—*G. R. No.* 5749, *Dec.* 27, 1869; *No.* 2423, *Oct.* 10, 1870; *No.* 2638, *June* 2, 1871; *No.* 5812, *Nov.* 16, 1872; *Notif. March* 14, 1876, *and Notif. No.* 6521, *Dec.* 10, 1880.

14. **Powers and duties.**—Under Sec. 2 of Act III. of 1869 the Commissioners have a general power of control, and under this power they should, subject to revision by Government, make rules with regard to leave of absence, fines, &c. An appeal of course lies eventually to Government from the decision of the Commissioners.—*G. R. No.* 829, *Feb.* 12, 1870.

15. The Commissioner has power to control whatever is done by the Committee, and to issue his order accordingly. He may not only prevent Committees from taking a particular course, but may direct them what course to take, and, if they do not act in accordance with his direction, he may give orders on the subject, which are binding on the Committees, unless set aside by Government. If in the exercise of the power vested in him by the Local Funds Act the Commissioner should give directions which are objected to by the Committee, the Committee can appeal to Government, with whom the final decision will rest. Unless, however, they should think it necessary to make a reference or appeal, and to await the orders of Government, the Committee are by law bound to adhere to the instructions of the Commissioner, whether these are to omit, or to insert, any particular work or item of expenditure.—*G. R. No.* 341 *A*—538, *Dec.* 23, 1873.

16. The Collector has the same power of control as to contingent bills for local fund establishments as the Superintending Engineer in P. W. D. works.—*G. R. No.* 531-701, *Oct.* 3, 1876.

17. When the whole time of an officer is paid for by the State, the Government is at full liberty to employ him in his own sphere, upon the public service, in such manner as may be convenient; and such an officer is not entitled to separate or additional remuneration for any duty which he may be required to perform connected with a service the cost of which is borne by local funds.—*G. R. No.* 874, *Feb.* 17, 1877.

18. Budget Rules.

(1) All local rates, taxes, tolls, and other imposts forming part of the local funds revenue, shall be collected by the Civil revenue officers of Government, and deposited in the Government treasuries.

(2) The expenditure on establishment, &c., required for the collection of local funds revenue, shall be budgeted for as a charge to local funds. The previous sanction of Government in the Financial Department shall be obtained to such expenditure, in detail.

(3) The Local Funds Committee shall initiate all expenditure from local funds, and shall be responsible that the expenditure in any official year does not exceed the available means of the district in that year. The Committee shall also guard against local funds being concentrated on large, distant objects, to the neglect of more immediate local wants.

(4) To enable the Local Funds Committee to exercise a proper check upon expenditure, the Executive Engineer or other officer in charge of the construction of local funds works shall send to the President a monthly Progress Report of all expenditure, and also any additional information which the President, on examination of the Progress Reports, may think necessary.

The Executive Engineer will likewise furnish the Local Funds Committee with a General Annual Report at the close of the year.

(5) All public works in excess of Rs. 1,000, requiring Engineering skill, shall be undertaken by the P. W. Department, and Superintending and Executive Engineers shall superintend and construct such works with the same care that they bestow on

works from provincial funds. Expenditure of the class described below may, however, be incurred by the Local Fund Committees themselves :—

(*a*)—Original works and repairs, the cost of each of which shall not exceed Rs. 2,500, and which do not require professional skill, such as tank clearances ; exceptions to this rule may be made under sanction of Government at the request of Local officers.—*N.B.*—Small bridges and drains and culverts, and difficult nullah crossings, or repairs to metalled roads provided with bridges and drains, though costing less, shall, if requiring professional knowledge, be entrusted to the Public Works Department.

(*b*)—Roads the mileage cost of which shall not exceed Rs. 500.

(6) The work so excepted may be undertaken by the Local Funds Committee, under superintendence provided by themselves or with the aid, if applied for, of Overseers provided from the regular P. W. establishment, whose services shall in such cases be entirely at the disposal of the Committee, their pay and allowances being charged to Local Funds, and provided for in the Budget under Civil Agency.

If any such Overseer shall not give satisfaction to the Local Funds Committee, he shall, on their application, be changed.

(7) No Transfer of works from either Agency to the other shall be authorized, unless the President of Local Funds Committee and the Executive Engineer agree.

(8) The Executive Engineer shall, if required, furnish the Local Funds Committee with plans and estimates for the works to be undertaken by the Committee. He shall also line out all the roads to be constructed from local funds, without reference to their cost, assist the Committee with his advice, when called upon as to any of the works carried out by the Committee, and shall examine the construction of such works, and grant completion certificates for them.

(9) The Executive Engineer shall be ex-officio member of the Local Funds Committee, and its professional adviser. Although he is not debarred from suggesting to the Committee the execution of works of local importance, yet his chief duty shall be to elaborate and carry out the proposals which the Committee may initiate, the principle being borne in mind that the financial control of the Local Funds is vested solely in the Committee, while the regulation

Budget Rules—(*contd.*)

of the professional details of the public works, which the Committee determines to construct, rests with the Executive Engineer.

(10) The Executive Engineer shall nevertheless be guided by the directions of the Committee, as regards the scope and style of the work to be undertaken, and shall carry out any alterations in the project that the Committee may require to be made, except such as affect engineering details necessary for the stability of the projected work.

(11) When the Local Funds Committee contemplate undertaking a work, a requisition for the plan, and estimate, shall be made on, and furnished by, the Executive Engineer, who shall procure the countersignature of the Superintending Engineer prior to submitting them to the Committee. The Committee must then procure the sanction of competent authority, under these rules, to the project; and they will, in communication with the Executive Engineer, fix the time for the commencement of the work.

(12) The sanction to an estimate, by any authority, shall not convey permission for the expenditure of money on the work; a distinct appropriation of funds for its execution must be made according to the budget rules. The sanction of the estimate, and the provision for the expenditure, are two distinct processes, and both are necessary before a work can be commenced. But when contributions are received for local works to be commenced immediately, and after the budget has been sanctioned, they shall be considered as additions to the budget grant, and the sanction of Government shall be procured to the work being undertaken.

(13) No proposal for the execution of public works shall be definitely sanctioned, unless accompanied by designs and estimates; the mere entry of a work in a sanctioned budget is not authority for expenditure, it being made on the implied understanding that the estimates will be duly examined and sanctioned by competent authority before the work is commenced.

(14) The Local Funds Committee shall prepare annually a budget of the estimated receipts and disbursements, under all heads, in the year, in each taluka. The budget estimates shall be framed against the estimated receipts of the year *plus* the actual and estimated balances at the close of the year immediately preceding, and they shall be prepared in the forms prescribed.

(15) The budget-estimate shall include, under original works, a provision for a reserve for unforeseen minor works (*i.e.*, works

below Rs. 2,000 each) which shall not exceed 10 per cent. of the total provision for original works. The reserve shall not be available for repairs, unless with the sanction of Government, nor shall it be increased by transfer to it of any unappropriated balance of local funds unless sanctioned by Government.

(16) The Local Funds Committees shall forward the annual budget estimates to the Commissioner, or the Director of Public Instruction, as the case may be, who shall examine and transmit them to the Accountant General, so as to reach him not later than the 15th October. The Accountant General shall verify the balances, and check the ordinary permanent charges, and shall be responsible that the balances are correct, and shall certify to that effect on each budget. If necessary, he shall correspond direct with the President of the Local Funds Committee to procure any correction, or explanation, of discrepancies, but as such correspondence will be productive of delay, he should, if practicable, make the corrections in accordance with the figures shown in his books, certifying to that effect. The Accountant General shall then submit the budgets to Government.

(17) On the budget estimate being sanctioned, the Local Funds Committee shall furnish the Executive Engineer with specific instructions as to the works to be undertaken, and he shall arrange for their construction accordingly.

(18) If the orders of Government on the local funds budget are not received before the commencement of the year, works in progress may be proceeded with to the extent of the amount provided for them, and within the amounts of their sanctioned estimates.

(19) The entire expenditure from local funds on public works sanctioned in the budget, under the Civil and Public Works Agency, respectively, shall be accounted for to the Controller of Public Works Accounts, in accordance with the regulations of the department, and under corresponding instructions which the Controller should furnish to the local officers.

(20) The local funds shall be debited with a share of the expenses of the public works establishment, at the rate of 15 per cent. on the amount actually expended in the year by the Executive Engineer. From this charge the following shall be exempted:—

(*a*)—Expenditure incurred by the Local Funds Committee under clauses (*a*) and (*b*), section 5.

Budget Rules—(*contd.*)

(*b*)—Contributions from ryots.

The percentage shall cover all superintendence supplied by the Public Works Department for local funds works.

[The remaining rules relating to powers are superseded by order No. 22.]—*G. R. No.* 390*A*-558, *Dec.* 23, 1874, *and No.* 531-701, *Oct.* 3, 1876.

19. With reference to rule (20) the 15 per cent. is levied on account of superintendence and establishment, not for the supply of plant, stores or material of any sort.—*G. R. No.* 146*A*-220, *April* 20, 1875.

20. With reference to rule 5 (*a*) it is incumbent on the Public Works Department to undertake all works requiring any professional skill. Government do not, however, desire, even if it were possible to do so, to draw a hard and fast line; when there is any doubt as regards a particular work or works, the local officers should settle the matter by mutual arrangement: a great deal will depend on the establishment maintained by the Local Funds Committees.

The settlement of the agency by which works are to be undertaken should be made when the budget is prepared by the Local Funds Committee, of which the Executive Engineer is a member: when once the budget has been sanctioned, no change of agency can be made without the permission of Government.—*G. R. No.* 183*A*-267, *May* 15, 1875.

21. **Budgets for seven years.**—The orders requiring local funds to be spent talookwar are cancelled: but not with the intention that any talooka should be deprived of its fair share of expenditure on public works. The object was to put an end to wasteful expenditure on large numbers of small works of doubtful necessity, for the supervision of which there is no sufficient establishment, while the general wants of the district as a whole are overlooked. For this purpose a system of five-year budgets is ordered.—*G. R. No.* 499 *A*—1503, *Nov.* 5, 1877.

[NOTE.—Previous to the issue of this order the principle that all the funds of a talooka should be spent in the talooka had been with some slight exceptions insisted on. The necessary amendments in the rules under Sec. 12 of the Act (order No. 13) have been made in accordance with this new order, but the old orders as to talooka budgets have been given.

22. With regard to the preparation of the budget for five years, the usual provision of 10 per cent. for "Unforeseen works" should be adhered to.

When the scheme of expenditure for the next five years has been sanctioned, instructions will be issued regarding the preparation of annual adjustment budgets, which will exhibit the progress and expenditure on each work contained in the programme.

No return to the old system will be permitted.—*G. R. No.* 34*A*-49, *Feb.* 5, 1878.

It has since been decided that the budgets should be cast for a period of seven years.—*G. R. No.* 4137, *July* 18, 1881.

23. **Powers of sanctioning works.**—Collectors and Presidents of Local Funds Committees may sanction—

(*a*) Estimates up to Rs. 1,000 for each work, or repair, to be undertaken by either Public Works or Civil Agency; Commissioners up to Rs. 10,000 for works; and estimates for repairs sanctioned in the budget without limit.

(*b*) Excesses up to 10 per cent. on each estimate sanctioned by themselves up to Rs. 1,000 in each case, inclusive of the excess. Commissioners up to Rs. 10,000.

(*c*) The acceptance of contracts up to Rs. 1,000 for each sanctioned work to be undertaken by Civil Agency, and up to Rs. 1,000 for repairs without reference to Agency. Commissioners up to Rs. 10,000 for Civil Agency works, and for repairs without limit except sanctioned budget grants, and without reference to Agency.

(*d*) Reappropriations, within taluka limits, from the sanctioned provision of works, or repairs, in the budget, to other sanctioned works, or repairs, in the same budget, irrespective of main heads, *except* (1) when such reappropriations will cause an excess of more than 10 per cent. on the sanctioned estimate of works, and (2) when the works, or repairs, are to cost more than Rs. 1,000 each. The Commissioners have the same power provided the works do not cost more than Rs. 10,000.

(*e*) Reappropriations, within taluka limits, from the sanctioned provision for unforeseen minor works (Part II. of the Budget) to new works below Rs. 1,000 each, not provided for in the budget.

(*f*) Reappropriations, within taluka limits, from the sanctioned provision for repairs in the budget, to repairs not provided for in

the budget up to a limit of Rs. 1,000 in each case; Commissioners without limit.

(*g*) Reappropriations, within taluka limits, of sums below Rs. 1,000 without reference to the total cost of the work, from, or to which, the reappropriation is made; but this power cannot be exercised more than once as regards the work from which the reappropriation is made, without the sanction of competent higher authority, which is also needed, if the reappropriation be from one main head of the budget to another.

(*h*) Appropriation to small repairs not provided for in Part III. of the Budget, up to Rs. 1,000 in the year. The limit from Educational Local Funds is up to Rs. 200 in the year.

The Commissioner in Sind, the Director of Public Instruction, and the Collector of Salt Revenue have the same powers as Commissioner.

The sanction of Government is required—

(*a*) *In the Financial Department*, to the details of the establishment charges for collection of Local Funds Revenue of every description.

(*b*) In the *Public Works Department*, to the transfer of funds from Public Works to Civil Agency, or *vice versa*, the provision for unforeseen minor works excepted.

(*c*) To the transfer of funds from one taluka to another.

(*d*) To estimates and contracts in excess of Rs. 10,000 each work. This does not apply to repairs which, as far as sanctioned in the budget, may be dealt with by the Commissioners, or officers holding an analogous position.

(*e*) To reappropriations from sanctioned budget provision, to new works or to surveys of new works not provided for in the budget, the provision for unforeseen minor works excepted.

(*f*) To excesses above 10 per cent. on the sanctioned estimate of works. This does not apply to repairs.

(*g*) To the addition to the sanctioned budget grant of the year, of contributions received after the budget has been passed.—*G. R. No.* 186*A*—218, *March* 21, 1876.

24. **Budget rules.**—Reappropriations which require the sanction of Government, will only be sanctioned when the plans and estimates have been sanctioned.—*G. R. No.* 183*A*—258, *June* 12, 1874.

25. **Discretionary allowance.**—Collectors are allowed a discretionary allowance of Rs. 1,000 to meet unforeseen demands for repairs.—*G. R. No.* 172*A*—203, *March* 14, 1876.

26. **Principles of expenditure.**—It is the fixed policy of Government that the local wants of the people should be attended to in the expenditure of the one-anna cess before projects for the general developement of the resources of the country, such as long roads, are taken in hand.—*G. R. No.* 5878, *Oct.* 14, 1876.

27. In many parts of the country the supply of drinking water is deplorably bad and insufficient; and the greatest boon that can be conferred on the people is to relieve their wants in this respect.

It would be a hopeless task to attempt all at once to do what is necessary in the case of the numerous and scattered agricultural villages throughout the Presidency. But little by little a good deal can be done to supply the necessities of those places most urgently in need of aid. Assistants and Deputies in charge of Talookas are requested to give their earnest and unremitting attention to this subject, and to notice prominently in their Annual General Reports the results of their exertions, and the sums of money that have been expended by grants-in-aid or otherwise in each talooka. In the opinion of Government projects for the improvement of water supply have a preferential claim on the attention of District and Talooka Local Fund Committees.—*G. R. May* 10, 1873.

28. No contributions from local funds are to be given to works executed with the object of increasing the land revenue.—*G. R. No.* 1802, *Apr.* 20, 1871.

29. The purchase of bulls to improve the breed of cattle is quite a legitimate object on which to expend local funds, but all such animals should be placed in charge of villages which will guarantee that they are taken care of by the village herdsmen, and not allowed to wander loose to pick up a living as they can. At first one only should be bought by way of experiment, and the practice be extended only if it answers.—*G. R. No.* 2387, *April* 20, 1876.

One-half of the charge of the maintenance of all Government stallions stationed in any district in the Northern or Central Divisions should be defrayed from Local Funds.—*G. R. No.* 612, *Jan.* 28, 1882.

Government would be glad to see measures adopted by the various District Local Fund Committees in view to the improve-

ment of the breed of cattle including buffaloes, and consider that the desired end can best be attained by the purchase and location at suitable places of bulls of the best varieties procurable. In the Konkan, where horned cattle do not as a rule thrive, such a step is perhaps not expedient, but in Gujarát and the Deccan the experiment might be made with reasonable prospects of ultimate success.

2.—It will be for the Local Fund Committees to take such action as may appear expedient, and as the condition of their funds will admit of. The measure would at first be of an experimental nature, and therefore a large outlay at starting would not be judicious, but a beginning might be made by purchasing for each district in which the experiment is to be tried four bulls and two buffalo-bulls. Bulls at the head-quarters station should be under the supervision of the Huzur Deputy Collector. Bulls located elsewhere should be placed in the charge of the Mámlutdárs. No fee should be charged for the use of the bulls, and every effort should be made to induce the cultivators to avail themselves of the services of these animals.

3.—The superior bulls needed could probably best be obtained from Káthiáwár, and the Political Agent should be requested to give all the assistance in his power to Collectors desiring to purchase bulls in Káthiáwár on behalf of Local Fund Committees.—*G. R. No.* 2482, *April* 15, 1882.

30. Public Works Officers and subordinates must endeavour to ascertain the views and to consult the wishes of the District and Talooka Committees, and to afford them ready and cordial aid in respect of all works of improvement which may be desirable.

It must be borne in mind that the local funds money is the property of those by whom it has been contributed, that of those persons the Committees are the representatives, and that it is therefore the right and duty of the Committees to watch over expenditure, and without interference in professional details to see that it is properly administered. The Committees, with whom rests the initiation of local works, and the Civil officers must also give ready and cordial aid to the Public Works officers, and must remember that they are not expected to supervise the details of works of which the execution has been entrusted to the P. W. D.—*G. R. No.* 2074, *April* 7, 1873.

31. **Talooka Committees.**—Meetings of the Taluka Local Fund Committees should be held at least twice a year at the

Mamlutdars' head-quarter town, presided over by the Collector or Assistant in charge of the taluka, and a statement be laid before them of the works sanctioned and the progress made in each. Their proceedings should be recorded, and any remarks or suggestions they may have to offer forwarded to the District Committee. The non-official members should be encouraged to look to the construction of particular works, and bring to the notice of the Assistant anything they consider would be an improvement in the method of carrying them on, as well as the conduct of the Overseer or Contractor engaged upon them. It is not intended to interfere with the District President's entire control over the finance of the department, but all orders and references on the subject of expenditure in the several talookas should pass through the Assistants in charge of them, and the latter should be made to see they are responsible for the proper administration of the details of the department, and thus be led to take an intelligent interest in the material improvement of their charges. An Assistant Collector may call additional meetings of the Taluka Committees should urgent occasion arise.—*G. R. No.* 5272, *Nov.* 8, 1872, *and No.* 5440, *Oct.* 23, 1878.

32. **Talooka Committees.**—Individual members of the Committees might be told off to the supervision of works in their own immediate neighbourhood. Government attaches the greatest importance to the assistance they will be able to give, and is convinced that the work of petty but indispensable local improvement will never be thoroughly carried out unless the leading members of native society themselves take an interest in it.—*G. R. No.* 4350, *Aug.* 31, 1872.

33. Members of the Talooka Committees cannot be expected to undertake executive duties, but they can procure much useful information, and materially aid the Assistant Collector if the latter will encourage them to speak out their views. They form too when properly worked a useful check on Contractors or Local Fund Overseers, &c., who are in charge of works.

It is a mistake to consider that the Committees should not undertake the inspection of works because no works are directly carried out by them; they should, when they can, inspect works to satisfy themselves that they are properly carried out, that good materials are used, &c. &c.—*G. R. No.* 5553, *Oct.* 7, 1873.

34. **Surplus Local Funds.**—Surplus Local Funds may be invested in Government securities provided that no demands upon the general revenues for advances exist; but money is not to be hoarded, and no investment of local funds surplus balances should be made without the authority of Government in each instance.—*G. of I. No.* 723, *Sept.* 1873, *and G. R. No.* 6205, *Nov.* 11, 1873, *and No.* 346, *Jan.* 22, 1874.

35. Government will not sanction any loan from Local Funds to Municipal works.—*G. R. No.* 264, *Dec.* 22, 1869.

36. The Commissioners are authorized to sanction the appropriation of lands for roads, whether Provincial or Local Funds or for any public work, when no compensation has to be paid by Government for the lands taken up, and when the assessment on land appropriated does not exceed Rs. 5 per annum, half-yearly returns being furnished showing the number of sanctions given, the area and assessment of the land in each instance, and the purpose for which it is appropriated.

The Commissioners should be careful, when sanctioning appropriations of land paying assessment, under the power given them, to assure themselves that the sacrifice is unavoidable, and that the object is of sufficient public importance to justify the loss of revenue which the transfer of the land will occasion.—*G. R. No.* 6884, *Oct.* 4, 1882; *No.* 8558, *Dec.* 6, 1882; *and No.* 3621, *May* 12, 1883.

37. **Transfer of buildings.**—When a building has been constructed from local funds, the imperial revenues should ordinarily pay for it if it is taken for imperial purposes.—*G. of I. No.* 3005, *Nov.* 15, 1871.

38. **Correspondence.**—The correspondence of Local Fund Schools cannot be carried on "On Her Majesty's Service,"—*G. R. No.* 1625, *May* 10, 1881.

39. Correspondence sent by a Local Fund officer, or by any Government officer, acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence, and may not be superscribed as on Her Majesty's Service.

Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds; and

the frank of such officers will not be recognized in support of service stamps.

But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a local fund. For instance, the Commissioner of a division writing *in that capacity* to a Local Fund officer concerning local fund affairs, may superscribe the letter on Her Majesty's Service.

The term local fund as used in this rule is intended to include municipalities and other similar bodies or institutions.

This rule will come into effect from 1st April 1880.—*G. of I. Notif. No.* 3995, *Nov.* 22, 1879.

40. Paragraph 1 of the orders of the Government of India published in their Notification No. 3995, dated November 22nd, 1879, distinctly includes the case of an *ex-officio* President or *vice* President of a Local Fund or Municipal Committee, who must therefore use non-official labels for correspondence connected with the affairs of those bodies. Supervision in this respect need not be accompanied by any extra trouble.—*G. R. No.* 1363, *April* 20, 1880.

41. Correspondence under official labels must in accordance with the rules published in Government of India Notification No. 3995, November 22, 1879, be confined to Government officers, acting as such, whether with respect to Local Fund matters or not. Inspecting Officers who are paid out of Provincial Revenues are entitled under paragraph 3 of the rules to use service labels in corresponding on matters connected with Local Funds; whilst to officers who are maintained entirely out of Local Funds this privilege does not extend, and provision for the cost of postage must be made in the budget on the above consideration.—*G. R. No.* 1410, *April* 23, 1880.

42. The correspondence of the Vaccination Department should be treated as subject to the rules laid down in the Government of India's Notification of 22nd November 1879.—*G. R. No.* 2349, *July* 5, 1880, *Finl. Dept.*

43. Private stamps to be used for Local Fund correspondence.—*G. R. No.* 2909, *Aug.* 12, 1880, *Finl. Dept.*

44. The Government of India having ruled that correspondence with certain exceptions sent by a Local Fund Officer is not official correspondence within the meaning of the present official rules, it

should be treated as private correspondence.—*G. R. No.* 3008, *April* 20, 1880, *Finl. Dept.*

45. Postage labels for Local Fund correspondence should be issued from the Huzur Treasury to the officers concerned according to their requisitions, and should be impressed before issue with the letter "L," stamps for the letter being specially prepared. Similar labels for correspondence connected with Municipal affairs should be purchased from funds provided by the municipalities and issued impressed with the letter "M."—*G. R. No.* 3173, *Sept.* 3, 1880, *Finl. Dept.*

46. With reference to the Government of India's Notification No. 3995, dated 22nd November 1879, and Government Resolution No. 1410, dated 23rd April 1880, there is no distinction between a Commissioner of a Division and Collector writing in their respective capacities on Local Fund affairs, and it is only in the case of a President not being a Government official, (which is never the case) or a Secretary to a Local Fund who is always not a Government servant, that service stamps should not be used, or in the case of any other members of the Local Fund, as Accountants or Overseers, &c., who are purely Local Fund officials.—*G. R. No.* 3250, *Sept.* 9, 1880.

47. Assistant and Deputy Collectors, Mamlatdars and Executive Engineers are exempted with Collectors from the prohibition to use service stamps in connection with Local Fund and Municipal correspondence.—*G. R. No.* 4307, *Dec.* 7, 1880.

48. It has been ruled in Government Resolution No. 1410, of April 23rd, 1880, that correspondence under official labels must, in accordance with the rules contained in Government of India's Notification No. 3995, dated November 22nd, 1879, be confined to Government officers acting as such. It was not intended to lay down a rule in Resolution No. 3250 of September 9th, that the correspondence of a Collector is official, whether he writes as Collector or as President of a Local Fund Committee. Government officers who correspond sometimes as such and sometimes as functionaries of a Local Fund must decide in which capacity they are writing in each case and distinguish between those letters which may be superscribed as on Her Majesty's Service and those which may not.—*G. R. No.* 4434, *Dec.* 14, 1880.

49. A distinction must be made between correspondence on Local Fund matters sent under the signature of a Government

officer in his capacity as such and between that sent under his signature as a functionary of the Local Fund. It is only for the former that service postage stamps can be used.

The Deputy Collector in charge of the Local Fund Accounts and corresponding as such on behalf of the President, Local Fund Committee, is not a Government officer acting in his capacity as such, and non-service postage stamps should therefore be used for the transmission of all such correspondence by him.—*G. R. No.* 3338, *Sept.* 1, 1882.

50. Under the rules contained in Government of India's Financial Notification, No. 3995, dated November 22nd, 1879, a Collector or an Educational Inspector, in any case in which he acts in his capacity of Collector or Educational Inspector, and subscribes himself as such will use service postage stamps. But in any case in which he acts as President or a member of a Local Fund Committee, he will use private postage stamps. No practical difficulty need be felt in deciding in what instances service postage and ordinary postage labels should be used by public servants in their *ex-officio* capacity of Local Fund officers.—*G. of I. No.* 3836, *Sept.* 20, 1882.

51. A Mamlatdar conducting Local Fund correspondence in the capacity and under the signature of "Mamlatdar" (*i.e.*, as administrative head of the taluka and not as a Local Fund official) is entitled to use service stamps.—*G. R. No.* 4413, *Nov.* 18, 1882.

CHAPTER XVIII.

LOCAL FUNDS—TOLLS, FERRIES, &c.

Tolls under the name of Ráhádári were levied on most roads under the rule of the Mussulmans, and under the Marathas were, like most other dues, taken with great license and tyranny. They were more frequently of the nature of transit duties than tolls proper.

The law regulating the tolls of this Presidency is contained in Act XV. of 1864 and Bombay Acts III. of 1875 and V. of 1881, and that regulating ferries in Bombay Acts II. of 1868 and II. of 1878. Both tolls and ferries are usually farmed in this Presidency, and the farms are always given for the financial year.—*G. R. No.* 3969, *July* 12, 1873.

Tolls.

1. **General principles.**—The levy of tolls on roads and bridges requires the most effectual precautions to prevent extortionate or oppressive conduct on the part of the toll-collectors, and the most careful selection of the points at which the tolls are to be levied, so as to give ready access for redress against petty exactions to some near European authority.—*Court of Directors, June* 29 1853.

(2) Tolls are to be levied on roads on which Government is incurring expenditure, and where they have been made fit for wheeled vehicles, not having been so before.

Under ordinary circumstances toll-bars on the same road should be a day's journey apart—that is, an average of twenty miles.—*G. R. No.* 1223, *July* 5, 1864.

(3) Tolls should not be levied at the same Government toll-bar oftener than once a day for the same animals.—*G. R. No.* 1059, *April* 13, 1858.

2. **Toll-bars.**—Collectors are not to alter the sites of toll-bars without the sanction of the Commissioner.—*G. R. No.* 4, *Jan.* 2, 1872.

3. **Toll farms.**—Care should be taken to give Collectors timely notice of any public works likely to affect the sale of toll farms.—*G. R. No.* 356—*M. W.* 1868, *Sept.* 28, 1872.

Care should be taken to guard against the abuses to which the power of seizing property granted to the lessee of tolls and his employés is liable.—*G. R. No.* 7234, *Nov.* 30, 1881.

Under Section 3 of Bombay Act III. of 1875, Local Fund Committees should be appointed to manage the collection of tolls and the Mámlatdárs or Mahálkaris to superintend the collection within their jurisdiction.—*G. R. No.* 2043, *March* 28, 1882.

4. **Exemptions.**—Exemptions published under Sec. 5 of the Tolls Act in addition to the exemptions made by that Section—

(1) Military officers and camp followers, carts, cattle, &c., when moving under the orders of competent Military authority. Animals belonging to the Government Cattle Farm.

(2) His Excellency the Governor-General and His Excellency the Governor, with their camps.

(3) Foreign Rulers or Native Chiefs and their followers or retainers; also other natives of distinction whom Government, the Commissioner, or the Collector, may see fit for special reasons to exempt.

(4) Grass-cutters attached to Cavalry or Artillery Regiments.

(5) Cultivators, wood-cutters, grass-cutters and the like, who have daily or constantly to pass the toll on their way to their daily occupation *(the precise terms of this exemption will be left to the decision of the Collector)*.

(6) Carts containing public treasure, with their escorts and luggage.

(7) Carts whether belonging to a contractor or to Government actually employed in the conveyance of material for the construction or repair of public works, constructed or maintained by imperial, provincial, or local funds.

In other cases when a toll is passed by carts, &c., hired for, or in use on the public service, the toll is to be paid and the sum recovered by a contingent bill. For instance, a Collector will pay toll for the whole of the carts containing his own luggage and the Government records and tents, recovering the toll on account of the latter by a contingent bill.—*G. R. No.* 1491, *March* 7, 1876, *and No.* 5213, *Aug.* 4, 1882.

(8) Peons of all departments wearing their belts.

5. In all cases, tongas, horses and vans actually carrying Her Majesty's mails are to be considered exempt from toll. Also Overseers of mail lines when travelling on duty, and led ponies employed in the mail service and empty mail tongas.—*G. R. No.* 2006, *March* 29, *No.* 2520, *April* 26, 1876, *and No.* 649, *Feb.* 7, 1878.

6. Officers and subordinates of the Public Works Department are exempt from the payment of tolls, while on duty on the roads under their charge, and on which they are actually engaged in supervising repairs.—*G. R. No.* 3875, *July* 5, 1876.

7. Neither the Executive Engineer nor any one of his subordinates is, when travelling along the road for any other purpose save the express object of supervising repairs of that road, entitled to exemption from payment of tolls.

The exemption should extend to the Executive Engineer's horse or carriage, but not to the carts conveying his kit.—*G. R. No.* 2072, *April* 22, 1878.

8. Foresters and Forest Inspectors are also exempt, when travelling on duty.—*G. R. No.* 1477, *March* 7, 1877.

9. Any officers who may be exempted from the payment of tolls, the exemptions having been granted after the contracts have been sold and accepted by contractors, should pay the fees and recover the amounts by means of contingent bills.—*G. R. No.* 4296, *July* 27, 1876.

10. In the case of Military Officers not in uniform, drivers with or without Government cattle, and some followers who may not be known to the Toll Clerks, it is desirable to issue a certificate under the signature of the Staff Officer of the Station or Departmental Officer concerned, which would ensure the individuals referred to being exempt.—*G. R. No.* 6875, *Dec.* 30, 1874.

11. No officer who draws travelling allowance, whether by distance or time, is allowed to charge Government for tolls.—*G. of I. No.* 3116, *Sept.* 28, 1872.

A Pension Paymaster, when moving through his circle for the purpose of paying pensioners, may be exempted.—*G. R. No.* 3538, *July* 13, 1878.

Abkári Inspectors and their subordinates are exempted from payment of tolls when travelling on duty.—*G. R. No.* 709, *Feb.* 10, 1880.

Section 143 of the Army Act, 1881, exempts officers, soldiers, their horses, &c., on duty or on the march, from payment of duties or tolls at piers, wharves, turnpikes, bridges, &c. This section applies only where there is a public right of way and such right of way has been rendered subject to the payment of toll by a legislative enactment or some direction of the nature of a legislative enactment. The section in question cannot be held to apply to a bridge, road, wharf or quay, &c., constructed under such circumstances that the owner of it may open or close it to the public at his own will and pleasure.

2. The question whether any particular bridge, road, &c., falls under the provisions of Section 143 of the Army Act, 1881, must, as it arises, be decided with reference to the facts of each case.—*G. of I. No.* 25-1071, *July* 19, 1882.

The exemption from payment of tolls is limited to the officials named and their actual conveyance, and should not extend to their camp equipage and personal baggage.

The exemption is only to extend to the one horse on which the officer may happen to be riding.—*G. R. No.* 2183, *Sept.* 15, 1859.

12. Carts employed in the conveyance of material for Imperial, Provincial or Local Fund Public Works should be exempt from payment of the toll fee whether they are empty or laden when they pass the toll-bar.—*G. R. No.* 6946, *Oct.* 6, 1882, *R. D.*

13. **Repairs to Toll-houses.**—Tolls on provincial roads are collected by Civil officers, but repairs to the toll-houses are executed by the Executive Engineer or Collector according to convenience, and debited to provincial road repairs.—*G. R. No.* 268*A*—1664, *July* 9, 1873.

14. When toll contracts are let it should be expressly stipulated that the contractors are to provide and maintain such toll-house as may be required, existing ones being made over to them for maintenance.—*G. R. No.* 584, *C. W.*—1437, *Aug.* 11, 1875.

NOTE.—For special rules as to Municipal tolls, see Chapter XIX., order 35, &c.

FERRIES.

15. **Government rights.**—Government will act upon its unquestionable right of establishing ferries in places where there are at present private ferries, if the proprietors or managers of the latter do not properly provide for the public requirements.

Ferries are as a general rule, and whenever practicable, to be farmed, under proper stipulations and conditions.—*Notif. Aug.* 5, 1871.

16. **Ferry districts.**—Under Sec. 16, Cl. 2, Bombay Act II. of 1868, the limits of each district for the purposes of the Bombay Ferries Act are co-extensive with the several collectorates.

When a ferry is partly in one district and partly in another, the proceeds shall in all cases after deducting the cost of maintenance, be divided equally between the two districts, the expenses, and the loss if any, being also jointly shared.—*G. R. No.* 1984, *Aug.* 18, *and No.* 2340, *Oct.* 6, 1869.

17. **Tolls to be levied at Ferries, &c.—**

All ferries in the Bombay Presidency shall be divided into classes, and the rates of toll leviable at each class of ferry shall be as follows:—

Large tidal ferries, which the same boat will not work across both ways more than twice in the day, are to be treated as special cases; other ferries may be classed as follows:—

Class 1.—Ferries where the same boat cannot go and return more than six times in a day of fourteen hours.

Class 2.—Ferries, where the same boat will cross and recross from seven to ten times.

Class 3.—Those where it will cross and recross from eleven to fifteen times.

Class 4.—Those where it will do so more than fifteen times.

N.B.—This classification of ferries according to the number of times which a boat can cross is not to be *strictly* adhered to.

The rates to be levied at special ferries shall be fixed by the Collector with the sanction of Government.—*Govt. Notif. Aug.* 5, 1870.

[The table of fares for classified ferries will be found in Appendix I.]

18. **Powers under the Act.**—Collectors have the general control of the public ferries in their districts, under the orders of Government and subject to the general control of the Commissioner. —*Notif. Aug.* 5, 1878.

19. **Powers.**—All existing ferries within the limits of the Presidency of Bombay which have been declared to be public ferries

under the provisions of any law heretofore in force are deemed to be public ferries under Act II. of 1868.

Under Sec. 17 of the said Act the following powers are delegated:—

(I.) To Revenue Commissioners.

(1) Under Sec. 5, to lease any public ferry by public auction or by private contract for a period not exceeding seven years.

(2) To approve and modify rules made under Sec. 12.

(II.) To Collectors.

(1) Under Sec. 4, to provide for the appointment of Toll-keepers, Ferrymen, and other servants, for the management and conduct of the public ferries within their districts.

(2) Under Sec. 5, to confirm all existing leases of public ferries for the remaining period of the leases, provided such period do not exceed seven years.

(3) To lease any public ferry by public auction or by private contract for a period not exceeding one year.

(4) To approve of regulations made by farmers under Sec. 6.

(5) To determine the number of boats and men to be kept up at each ferry, and the dates on which instalments shall be paid, which are to be included among the conditions of the lease under Sec. 5 of the Act.—*Notif. Dec.* 16, 1868, *Aug.* 11, 1869, *and Aug.* 5, 1870.

20. **Conditions of leases.**—The conditions which, under Sec. 5 of the Act, are to be inserted in leases of public ferries are—

(*a*) The contract shall not be sublet without the express sanction of the Collector, given in writing.

(*b*) The amount of the contract shall be paid in monthly instalments, on dates fixed by the Collector, and inserted in the contract.

(*c*) Satisfactory security shall be given for the punctual payment of the amount of the contract, and of interest at one per cent. per mensem on all arrears.

(*d*) The contract may be cancelled for failure on the contractor's part to observe any of its terms, and the contractor and his securities shall be answerable for any loss which may be caused by its re-sale, and the direct management of the ferry for the period which remained for it to run.

(*e*) The Collector may make all necessary additions or repairs to the contractor's boats or baskets on the latter failing to do so for

five days after being required in writing, the cost to be defrayed by the contractor and recovered from him as a revenue demand.

(*f*) A certain number of boats and men, to be fixed by the Collector, shall be maintained during the period of the contract.

(*g*) Any other conditions consistent with the provisions of the Act may be specially sanctioned by the Commissioner, to whom power is delegated under Sec. 17 of the Act.—*Notif. Aug.* 5, 1870.

21. **Exemptions.**—The following persons are exempted from payment of ferry tolls, besides those exempted in Sec. 3 of Act III. of 1868.

1. All officers and soldiers of Her Majesty's regular forces on duty or on the march, and their horses and baggage; and all prisoners under military escort; and all carriages and horses belonging to Her Majesty or employed in Her military service, when conveying any such persons or baggage or stores, or returning from conveying the same.
2. All camp followers, carts, cattle, &c., when moving under the orders of competent military authority. Animals belonging to the Government Cattle Farm.
3. His Excellency the Governor General and His Excellency the Governor with their camps.
4. Foreign rulers or native chiefs and their followers or retainers; also other natives of distinction whom Government, the Commissioner or the Collector, may see fit for special reasons to exempt.
5. Grass-cutters attached to Cavalry or Artillery Regiments.
6. Cultivators, wood-cutters, grass-cutters, and the like, who have daily or constantly to cross the ferry on their way to their daily occupation (*the precise terms of this exemption will be left to the decision of the Collector*).
7. Carts containing public treasure, with their escorts and baggage.
8. Carts actually employed in the conveyance of material for the construction or repair of public works, constructed or maintained by Imperial, Provincial, or Local Funds.

In other cases when a ferry is crossed by carts, &c., hired for, or in use on, the public service, the toll is to be paid and the sum recovered by a contingent bill. For instance, a Collector will pay toll for the whole of the carts containing his own baggage and the Government records and tents, recovering the toll on account of the latter by a contingent bill.

9. Peons of all departments wearing their belts.

10. Mail carts, tongas, horses, vans actually carrying Her Majesty's mails; led ponies employed in the mail service, and empty mail tongas (*i.e.*, red mail carts) on all mail tonga lines.

11. All military and public stores, and goods belonging to the Public Works and Local Funds Department, Treasure and Official Records.

12. All village and district officers, and all officers belonging to any of the departments under Government when actually travelling on duty, and who have been exempted under Section 5 of the Tolls Act, 1875; and all Public Works and Local Fund maistries, mustering kárkúns, post-runners, mukádams, and peons, when provided with a pass showing that they are *boná fide* employed in these departments.

13. All young children in arms.

Provided that in the case of any of the officers above mentioned whose exemptions have been granted after the existing ferry contracts have been sold and accepted by contractors, the exemptions shall be deemed to come in force on the expiry of the present contracts:

Provided also that the exemption from payment of ferry tolls in the case of Government officers is limited to the officials above mentioned and their actual conveyance, and does not extend to their camp equipage and personal baggage. The exemption is only to extend to the one horse on which the officer may happen to be riding.—*Govt. Notif. No.* 1582, *May*, 2, 1882.

22. The exemptions granted from tolls apply also to ferries under direct Government management.—*G. R. No.* 1622, *July* 8, 1869.

* * * *

The same rule is to apply to tolls on roads.—*G. R. No.* 2183, *Sept.* 15, 1869.

23. The exemption of children going to school is left to the Local Fund Committee.—*G. R. No.* 6875, *Dec.* 30, 1874.

Government Resolution No. 570, dated 29th January 1877, simply exempted Foresters and Forest Inspectors when actually engaged on their duties, and it is not intended that office kárkuns should claim exemption under this ruling.—*G. R. No.* 3417, *July* 6, 1878.

24. **Ferries managed by Government.**—When the ferries are managed by Government direct, the boats which do not ply during the hot season should be cadjanned over before the 15th of November of each year. The tindals or lascars kept up in the dry season should be held responsible that these cadjans are kept effective until the next rains, and all sails, ropes, oars, and appurtenances should be placed in store; subordinates should be fined for neglecting to pay proper attention to the cadjan roofs, on report to this effect from the Executive Engineer's Department.—*G. R. No.* 2555, *Aug.* 4, 1849.

POUNDS.

[The law as to Pounds is found in Act I. of 1871.]

25. **Powers.**—The general control over pounds vested in Government by Sec. 4 of the Act is delegated to the Commissioners, except the power to dispose of surplus proceeds which are to go to Local Funds.—*G. R. No.* 3533, *Aug.* 10, 1872.

26. **Accounts.**—Gross receipts from pounds are to be credited, and all disbursements debited to the pound fund, according to the general rule of Local Fund accounts.—*G. R. No.* 1725, *April* 22, 1872.

27. **Rules for the Management of Pounds—**

(1) Under Act I. of 1871, the Police Patel is keeper of the pound in his village, and is answerable for the proper carrying out of the Act. Where there is no Police Patel a special Pound-keeper will be appointed by the District Magistrate.

(2) The forms necessary for carrying on the duties of Pound-keeper will be furnished on indents submitted through the Mámlatdár of the taluka.

(3) Printed lists of fines under Section 12 of the Act will be furnished on application to Mámlatdárs. The Pound-keeper shall post up lists of these and of the sanctioned feeding lists in a conspicuous part of the pound and of each village.

(4) As every Pound-keeper is bound to feed and water all impounded animals until they are delivered to the owners or otherwise disposed of, he may, where it is necessary, be allowed an advance not exceeding Rs. 10 from the Pound Fund. Such advances shall be adjusted yearly. When a Pound-keeper delivers over charge of his office, he and his successors shall jointly report to the Mámlatdár their having delivered over and received charge of the advance.

(5) The feeding charges of the impounded cattle shall not exceed the rates sanctioned by the District Magistrate.

(6) All fines collected by the Pound-keeper shall be retained in his custody, and when these amount to, or exceed, Rs. 10, he shall, subject to Rule 12, remit them to the Mámlatdar's Treasury, with a duplicate memorandum. On the 20th March of each year the Pound-keeper shall, with a similar memorandum, remit to the Mámlátdar's Treasury any balance in hand, however small it may be.

(7) The Officer in charge of the police station shall keep a register of all cases referred under Section 14 of the Act and a day-book.

(8) Under Section 14 of the Act, the District Magistrate is to nominate the Mámlatdár or Mahalkari and in his absence the Awal Karkun to conduct sales of cattle and to keep the accounts relative to such transactions.

* * * *

(10) The Mámlatdár shall then issue a notice, inviting claimants for the money in deposit on account of sales of unclaimed animals within three months from the date of the notice. At the end of three months, if no person should claim the money, it shall be carried to the credit of the Cattle-Pound Fund.

(11) If any claimant come forward within the time allowed, the Mámlatdár, after enquiry, and upon being satisfied that the claim is proved, shall, with the sanction of the District Magistrate, make over to such claimant the amount held in deposit.

(12) In the case of cattle pounds situated within the limits of any Municipality, the sums collected shall be credited to the Municipality, instead of to the Cattle-Pound Fund.

(13) The Assistant Collector in charge of the taluka should, as often as possible, examine all the registers and accounts kept by the Pound-keepers and by the Officers in charge of the Police Stations. The Mámlatdárs and Police Officers must, on their periodical tours, examine the registers kept by the Pound-keepers, and give the requisite instructions for their being correctly and neatly kept. The Mámlatdár shall further examine the registers kept by the Officer in charge of the police station.

(14) One-fourth of the monthly collections on account of the pound shall be appropriated to the Pound-keeper as his salary, and to enable him to keep the registers and furnish the returns required by Government; provided that in no case shall the annual salary of an *ex-officio* Pound-keeper exceed Rs. 72, or the annual salary of a person specially appointed Pound-keeper exceed Rs. 120.

(15) If the ex-officio Pound-keeper be unable to write, the Village Accountant shall keep the pound register and other documents, but the Pound-keeper shall attest these papers by his signature or mark. The Pound-keeper and the Village Accountant shall be jointly responsible for the correctness of all the papers. In such cases the Village Accountant shall receive one-half of the amount paid to the Pound-keeper out of the Pound-keeper's remuneration.

(16) The remuneration of the Pound-keeper shall be disbursed when the Potgi (or Patel's salary) is disbursed, *i. e.*, in January and July.

(17) In preparing bills, care should be taken that no Pound-keeper is allowed remuneration in excess of the maximum amount fixed by Government.—*G. R. No.* 1584, *May* 14, 1864; *No.* 3, *Jan.* 2, 1876; *No.* 1161, *April* 12, 1877; *No.* 1653, *May* 24, 1878; *and G. R. No.* 3377, *Nov.* 6, 1878.

The recovery of toll charges lawfully incurred in taking cattle which have been seized in the act of trespassing to the cattle-pound can properly be made under the provisions of Section 13 of Act I. of 1871, in addition to the fines and other legitimate charges incurred in respect of such cattle.

If the person seizing the cattle has paid any toll fees incurred, the Pound-keeper on recovering the amount from the owner should refund the same to such person."—*Leg. Rem. with G. R. No.* 5392, *Aug.* 11, 1882.

TRAVELLERS' BUNGALOWS.

28. **Charges and receipts.**—The construction of staging bungalows is included in the original cost of the road and charged for accordingly, *i. e.*, those on Imperial lines are paid for out of imperial revenue, but the maintenance and repair of all staging bungalows are chargeable to local funds where these receive the tolls, and should be provided for, as far as possible, from receipts. If these are not sufficient, they must be supplemented by grants from the Toll Fund.—*G. R. No.* 4422, *Nov.* 29, 1866.

29. All charges connected with toll-houses and travellers' bungalows on provincial roads, of which the toll proceeds are credited to provincial revenues, should be debited to those proceeds, and in that case the buildings, establishment, and repairs are all under the Executive Engineer.—*G. R. No.* 101 *A*—185, *April* 29, 1873, *and* 268*A*—1664, *July* 9, 1873.

30. It would not be expedient to amalgamate the Toll Fund and Bungalow Fee Fund. The receipts from the several bungalows should always be kept separate. Charges on account of maintenance of establishments only should be met from current receipts, and those on account of repairs should be regularly budgeted for. By this it will be seen that the charge on account of repairs will not be a first one on the Road Toll Fund.—*G. R. No.* 456, *Feb.* 5, 1867.

31. It cannot be expected that staging bungalows should be a source of profit. Their establishments and maintenance must be regarded as liabilities of the locality in which they are situated, as the construction and maintenance of dhurrumsalas for Native travellers are. Local Funds Committees can, if they please, execute the repairs of these bungalows without the intervention of the Public Works Department.

As the cost of maintenance devolves on the Local Funds, the Committees may, if they please, raise the fees; but if they charge too high the bungalows will probably not be used at all, and complications of the scales of fees should be avoided.—*G. R. No.* 145, *Aug.* 30, *and No.* 5141, *Oct.* 16, 1871.

When the charges for maintenance and receipts of a travellers' bungalow are entered in the Provincial Budget, Government Resolution No. 2270, dated 2nd July 1879,* should apply, crockery and glass being regarded as ordinary articles of furniture.

* *Vide* Chapter I., page 32.

2.—When the maintenance and receipts of a travellers' bungalow are entered in the Local Fund Budgets, the charges on their account may be sanctioned by the Commissioners with proper budget provision.—*G. R. No.* 3765, *Oct.* 11, 1881.

District Bungalows.

[District bungalows which are not primarily intended for the use of travellers do not come under Local Funds, but as in many cases the distinction between them and travellers' bungalows is not very plain, it is convenient to give the rules here.]

32. For district bungalows no charge is made to Government officials. The Assistant or Deputy Collector in charge of the taluka has a preferential right to occupy them. Persons not in the Government service pay a rupee a day after seven days' occupation free, and a charge of two annas a day is made to all who occupy them for the services of a sweeper, unless they have their own with them. The charges for these bungalows are debited to Land Revenue, but repairs costing over Rs. 1,000 are made by Executive Engineers and debited to Public Works.—*G. R. No.* 1814, *March* 29, *No.* 2670, *May* 10, 1873, *and No.* 233 A—1423 *and No.* 393, *June* 10, 1873, *C. W.* 1045, *June* 10, 1876.

Dharamsalas.

[Dharamsalas on roads are Local Fund buildings, but are often built at the expense of charitably-disposed persons.]

33. **Grants of land.**—As cases have occurred in which persons have obtained land gratis for dharamsalas, and after a few years have converted the dharamsalas into private dwellings, a form of Sanad is now granted when land is given for this purpose providing against any such abuse, and this form is always to be used.—*G. R. No.* 1793, *March* 19, 1877.

34. **Grants of land.**—Land is granted free for dharamsálas near railway stations, if the dharamsála is to remain in the charge of the Local Fund Committee.—*G. R. No.* 4075, *Nov.* 3, 1867.

35. **Repairs.**—Fees are not charged to natives for the use of dharamsalas, and they should not be repaired out of the proceeds of tolls, but should remain, as heretofore, Local Funds buildings—*G. R. No.* 268*A*—1664, *July* 9, 1873.

Chowrees.

[Chowrees were for some years entirely under the Local Funds, but Government now makes a grant of Rs. 24,000 a year from provincial funds, which is divided among all the collectorates except those of the Konkan and Kanara, where there are no Chowrees. Grants are also made for the purpose from Local Funds.]

36. **Grants**.—The allotments are to be at the disposal of the Collectors to be spent at their discretion by themselves and their Assistants, in aid of village contributions, (which may, if necessary, be supplemented by grants from Local Funds,) on the construction and repair of chowrees. The grant for constructon is to be limited to Rs. 200, and for repairs to Rs. 75 in each case. Collectors may allot a certain sum to each taluka or to each of their Assistants, but should themselves regulate the total expenditure in the district, so that the total grant may not be exceeded.

It may probably be found advisable after a short experience to increase the allotment in some districts where the needs are greatest, and reduce it in others where money is not so much needed. Nor can Government engage to maintain an annual grant for ever, as circumstances of great financial pressure might occur, rendering its withdrawal for a time imperative. Saving these two contingencies, however, it is the wish and intention of Government to continue the aggregate grant now made, regularly and always; and as far as can be seen at present, Collectors may rely on receiving their allotments annually, and need entertain no fear that they are liable to be withdrawn unexpectedly.—*G. R. No.* 2112, *April* 24, 1874.

CHAPTER XIX.

MUNICIPALITIES.

The similarity between the East and the West in the matter of village communities has been demonstrated by Sir H. S. Maine and other writers, and it might from this be supposed that "the institutions of free cities and boroughs," which Hallam calls "one of the most important and interesting steps in the progress of society" in Mediæval Europe, would have had its counterpart under some of the Native Governments of this country.

This however is not found to be the case, nor is it surprising, as the village communities had nothing in them of the principle of popular representation or local self-government. Municipal institution are in India the creation of our Government, and except in the Presidency towns date only from the passing of Act 26 of 1850. This was for this Presidency superseded by Bombay Act 6 of 1873, which, while it made an advance in some points in the principles of representation and responsibility, made the establishments of Municipalities altogether dependent on the will of Government. This Act contains the whole of the law on the subject now in force in this Presidency, though Act 24 of 1879 is chiefly brought into action with regard to Municipalities. The rules under it are therefore given in this chapter.

The orders of the Government of India on the subject of local self-government which are contained in their Resolutions Nos. $\frac{17}{747\text{-}59}$ and 1521, dated respectively the 18th May and 4th Oct. 1882, may be expected to work an entire change in the constitution and powers of Municipalities, which will for the first time become truly self-governing bodies, whether for the better or for the worse remains to be seen. The important orders contained in this chapter on the subjects of taxation and loans to Municipalities are not likely to be affected by the new policy.

A Municipal Act Amendment Bill, which will, like the Local Boards Bill, greatly alter the constitution of the bodies to which it relates, is now before the Legislative Council of the Governor of Bombay.

1. **Creation of Municipalities.**—As a general rule, Government do not desire to retain Municipalities or to create new ones in plăces of less than from 3,000 to 4,000 inhabitants, unless they contain a considerable proportion of intelligent non-agriculturists, or are the principal towns of talukas. Government will not create City Municipalities without clear evidence that the population in general, and their representatives, the existing Municipal Commissioners, have by their intelligence and adoption of sanitary and other improvements, as evinced by the state of their city, established a claim to superior powers of self-government. It may be added that in purely agricultural villages, even if the population reach 4,000 or 5,000, a Municipality may be undesirable.—*G. R. No.* 1631, *June* 11, 1874.

2. **Powers of Commissioners.**—It is clearly beyond the province of a Municipality to frame rules to regulate the appointment or removal of members of its own body. The rules they are authorized to prepare and submit for sanction are those which have for their object the efficient administration of the affairs of the Municipality after that body has been appointed.

3. A Municipality has no authority to demolish any portion of the town walls without obtaining the previous sanction of Government. The Collector should report the matter to Government directly any such Resolution is passed by the Municipality. It is for Government alone to decide whether any town is to remain enclosed or fortified, and how the land occupied by existing ramparts or ditches is to be disposed of. The Revenue Commissioner should take care that no invasion of the rights of Government is made by any Municipality. In such case no appropriation of the land, if it should have been made, can be upheld.—*G. R. No.* 634, *March* 3, 1871.

4. Municipal Commissioners, who are not Government officers, and whom the Legislature has placed, in matters within their jurisdiction, in an independent position, should, as a general rule, be left like similar bodies at home, to defend the legality of their own proceedings, and not be allowed to call on Government to inquire into the merits of every individual case in which the propriety of their decisions may be arraigned.

In complicated cases where the legality of the proceedings which form the grounds of action may be open to grave doubts, a reference

may be made to Government to obtain the opinion of the Legal Remembrancer, but this cannot be necessary in trival cases.—*G. R. No.* 2612, *Nov.* 5, 1859.

5. **Powers of Commissioners.**—Voting by proxy is not allowed by the Municipal Act.—*G. R. No.* 2938, *Sept.* 25, 1875.

6. The power and responsibility for carrying out the purposes of the Act vested in the Commissioners in City Municipalities and in the President finally in Town Municipalities includes the power to reappropriate balances.—*G. R. No.* 1435, *May* 20, 1874.

7. The Act does not give Government the power of prescribing what accounts, budget forms, or other internal arrangements a Municipality must adopt, but only of prescribing the form of accounts to be sent under Sec. 90*.—*G. R. No.* 2886, *Oct.* 8, 1874.

8. **Rules under Section 14 —**

It will be sufficient if one copy of the rules is forwarded to Government for record with the signatures of the Commissioners and the date of their adoption noted upon them. Town Municipalities have never, so far as Government are aware, been brought into the High Court, and should suits against them ever proceed so far, there will be no difficulty in forwarding to the High Court, as the occasion arises, a copy of the local Municipal rules with the other papers in the case.—*G. R. No.* 2173, *July* 25, 1877.

9. Care must be taken, in all Municipal affairs, to see that nothing is done for which authority does not clearly exist in the Act or Rules. Great attention must also be paid to the recording of all Municipal acts done by the Municipality and their officers, fully and in a business-like manner. The procedure which the Rules for the time being lay down must be strictly carried out. If it is cumbersome, the Rules can be altered, but as long as the Rules stand they must be obeyed, and executive officers must not usurp the functions of Managing Committees, or *vice versâ*.—*G. R. No.* 3630, *Dec.* 28, 1874.

10. The High Court has ruled that the power given to Municipal Commissioners, in Sec. 6,† of the old Act of making rules cannot warrant the making of rules inconsistent with the Act, even though they may be sanctioned by the executive Government.—*H. C. Reports, Oct.* 4, 1871.

* See Order No. 12.

† The Judgment seems to apply equally to Sec. 14 of the present Act.

11. In all proposals for a change in the rules the precise change which it is proposed to make in the language of the existing rules should be definitively stated, and the exact shape in which the rule will appear after alteration should be formally set forth.—*G. R. No.* 918, *April* 4, 1871.

12. **Accounts.**—The form of accounts prescribed under Sec. 90, is given, and they are to be sent with the Administration Report. —*G. R. No.* 3053, *Sept.* 27, 1876, *and No.* 1555, *May* 16, 1878.

13. The examination of Municipal accounts is an important part of the duty of Collectors and Assistants, and is to be properly and punctually attended to.—*G. R. No.* 4590, *Dec.* 2, 1872.

Under paragraph 2 of G. of I. No. 2679, Aug. 31, 1878, Government servants may, subject to certain limitations, be allowed to receive fees for auditing accounts of Municipalities.—*G. of I. No.* 209, *Oct.* 25, 1878.

A Local Government may, however, sanction an addition to the pay of any officer employed under its orders for the performance of any special duty, outside the duties of his regular appointment as a charge against any Fund administered under the Local Government, including Municipal or Port Trust Funds, or Ward's estates. —*G. of I. No.* 2679, *Aug.* 31, 1878.

14. **Annual reports.**—All Municipalities are required to prepare and submit on April 1st a report showing the results of Municipal administration during the year.—*G. of I. with G. R. No.* 1091, *April* 3, 1878.

The Municipal reports of Commissioners should be sent in to Government by 15th October.—*G. R. No.* 1770, *June* 4, 1881.

15. Assistant Collectors are to notice in their annual reports what has been done and spent on sanitation by Municipalities.— *G. R. No.* 414, *Feb.* 10, 1874.

The sanctioned form for Municipal Administration Reports is given in Appendix L.

16. **Buildings.**—All buildings of any of the following descriptions, together with all their appurtenances, are exempted from the operations of section 17 of the Act :—

Government Offices, including Post offices ;

Court Houses ;

Police Stations, and all buildings under the control of the Police, Chowries, Jails, Civil and Criminal, except chowkies constructed from Municipal funds;

Churches;

Hospitals and Dispensaries except dispensaries conducted from Municipal funds;

Public Schools and other buildings under the control of the Educational Department;

Travellers' bungalows and such Dárámsalás as may be specially exempted;

Forts;

Ancient ruins of churches, forts, or other public buildings;

Piers, jetties, &c., under the control of the Customs Department; and

All buildings belonging to Government, as distinguished from those specified in Section 17, Act VI. of 1873, as meant for the accommodation of the local public.*—*G. R. No.* 3058, *Oct.* 7, *and No.* 3571, *Nov.* 29, 1875; *No.* 1464, *May* 10, 1876; *and No.* 1338, *April* 24, 1878.

NOTE.—Special reservations have also been made of particular buildings in various places.

17. **Buildings.**—Municipal buildings are to be reserved for public purposes, and nautches, 'kirtans,' or religious ceremonies should not be held or performed in them.—*G. R. No.* 2044, *July* 26, 1871.

18. **Unclaimed property.**—The proceeds of unclaimed property cannot be made over to the Municipalities within whose limits it is found, but must be credited to Imperial revenue.—*G. R. No.* 361, *Feb.* 20, 1867.

19. **Land.**—No land or other immovable property belonging to Government is to be transferred to Municipalities except under such rules and conditions as Government may prescribe.—*G. R. No.* 1894, *July* 13, 1871.

Municipalities have no claim to the assignment of the land revenue assessed upon lands within their limits which, like all land revenue, is an imperial asset. The Governor General in Council is

* This exemption appears from the preamble of the Government Resolution to apply to buildings the property of Government, but used as dwelling houses of Government servants.

wholly opposed to the alienation of this revenue to Municipalities and no such alienation should be made hereafter."—*G. of I. No.* 2128, *Dec.* 31, 1879.

20. **Waste land.**—No Municipality is allowed to take rent for Government waste land within its limits unless specific permission to do so has been given by Government.—*G. R. No.* 3304, *Sept.* 24, 1873.

21. Under Section 17 of Bombay Act VI. of 1873 all "*public* spaces" are vested in the Municipality. The term does not include building sites and open pieces of land, the property of Government, but not used by or open to the public. Such can only be made over to Municipalities under the provisions of G. R. No. 4342, July 29, 1873, (See chapter IX., order 3).—*G. R. No.* 871, *March* 23, 1875.

22. The Collector, as representative of the interests of Government, has power to decide whether any plot of land alongside roads should be held to be, under the last order, Municipal or Government property, referring for the orders of Government any case which may appear doubtful.

Practically there should seldom be any doubt. In a crooked street or road of varying width, any bits of land between the houses and the roadway may be taken to be municipal property, but not detached separate sites between houses, even though from their not having been enclosed, they may have been open to the public.—*G. R. No.* 2193, *July* 23, 1875.

23. **Acquisition of land.**—It would be a good thing if Municipalities would purchase by private agreement land near railway stations which is in the occupation of individuals, especially where it may be in contemplation to construct roads.—*G. R. No.* 4875, *Dec.* 2, 1865.

24. A form is prescribed for adoption whenever land is to be taken on behalf of Municipalities under Act X. of 1870.—*G. R. No.* 6707, *Nov.* 9, 1877.

25. **Principles of taxation.**—The following order gives the principles which are to govern the imposition of municipal taxation, and more especially that portion of it which is levied under the name of octroi or town duties:—

"Town duties are very effective for raising money. They existed under the Native *régime* under the name of *choonghee*, or handful,

implying that everything that passed had to pay a small contribution, and in some parts of India they are more popular than direct taxes of any kind. If they could be confined to things consumed in the town without interfering with the transit trade, they would be only open to the objection that they fall in undue proportion upon the poor. But after a full trial of this tax in Bengal and the North-Western Provinces it was abolished in 1835, as being alike injurious to the general trade and to the towns immediately affected, and as not being capable of effectual remedy by any contrivances of bounded warehouses or drawbacks. Town duties have been lately re-established as a municipal tax in many places, and the old vice of interference with the general trade immediately re-appeared with the additional aggravation that this time the public at large were mulcted for the advantage of local interests.

"The town duties which were abolished in 1835 were levied only upon eight articles of local consumption, but there appears to be no limit to the number of articles upon which they are now exacted as a municipal tax. The tax ought to be confined to a few articles of local consumption, such as ghee, firewood, fruit, vegetables, fowls, eggs, and animals for slaughter which do not enter into the general trade of the country, and which being recognizable at first sight, do not involve the stoppage and search of other commodities.

"In all parts of India municipal taxation is largely on the increase, and there is a growing tendency to overlook, for the sake of small local improvements, the real injury that is being inflicted upon important general interests.

"It is not necessary to recapitulate here any of the standard arguments against transit duties. Such duties have long since been condemned by universally accepted maxims of policy, and the principle that town duties are a tax on the consumption of the towns for whose benefit they are levied, and that they should on no account be extended to any article belonging to the transit or general trade, ought to be jealously guarded.

"In wealthy communities, like those of Europe, it may be admitted that the balance of argument is in favour of raising municipal revenues by direct taxation only, and leaving the local trade entirely free. But in so poor a country as India it will be more commonly the best course to combine direct with indirect taxation; for by this means alone can a sufficiently broad base be secured for raising a sufficient income without undue pressure on individuals. So long as

octroi duties on grain and other articles of consumption are kept at a moderate rate they do not injuriously affect small retail transactions, with which the poorer classes are mainly concerned. That such duties are commonly far more popular in India than any direct taxation is a strong argument in their favour, and the prejudice against them, founded on the common practice of England, should not be allowed to prevent their introduction, under suitable limitations, where there is reason to think that the general feeling would be to prefer them to other forms of taxation.

"On the other hand, a municipal body can have no claim to take tolls on traffic entering its boundaries by roads or canals. Such imposts are merely a means of raising money from the commerce of the country for the benefit of the town in which they are levied. It may be quite legitimate for a municipality to levy a toll on a road or bridge constructed within its own limits and for the convenience of the town; but when the cost of the work has been recovered the road or bridge should be thrown open to the public, or the toll reduced to the minimum necessary to keep the work in proper repair."

In accordance with the above principles several orders were issued, which are summarized in the Resolution given below:—

For several years past Her Majesty's Secretary of State for India and the Government of India have, from time to time, impressed on Local Governments that town duties in Municipalities should not be allowed to degenerate into transit duties, or to operate in restraint of trade, or to affect injuriously imperial sources of revenue. In the Resolution* issued by the Government of India in 1868, the case is thus stated:—

* No. 4440-47, dated 6th November 1868.

"Such duties should be restricted to articles actually consumed in the towns, and should not be imposed upon articles of general commerce, or interfere with the natural course of transit trade. The Government of India has reason to believe that these sound principles, the truth of which has been established by the prolonged experience of those countries of Europe in which octroi duties form commonly a source of municipal revenue, have been frequently lost sight of, and that to meet the burden of an annually increasing expenditure upon police, education, or sanitary improvements, a widespread system of taxation has been introduced, injurious to interests on which the burden in a great measure falls, and standing in the way

of the proper development of the commerce of the country. It is to little purpose that the Imperial Government reduces or abolishes customs duties in the interests of trade, if municipalities are permitted to levy duties on articles of commerce passing through their limits. In all parts of India municipal taxation is largely on the increase, and there is a growing tendency to overlook, for the sake of small local improvements, the real injury that is being inflicted upon important general interests. The Government of India does not consider it necessary to recapitulate here any of the standard arguments against transit duties. Such duties have long since been condemned by universally accepted maxims of policy."

2.—The Government of India, at the same time, laid down the general principles by which the levy of octroi duties should be regulated. It was declared that town duties on articles of consumption should be so adjusted as to fall entirely on the population of the town for the benefit of which the taxation was imposed, and that a jealous guard should be kept against the extension of octroi to any article entering into the transit or general trade of the country. The articles on which, having regard to these principles, local duties might legitimately be imposed, were enumerated as follows:—

(1) articles of food or drink for men or animals;
(2) animals for slaughter;
(3) articles used for fuel, for lighting or for washing;
(4) articles used in the construction of buildings;
(5) drugs, gums, spices, perfumes, and
(6) tobacco.

A list was also given of commodities on which the levy of octroi duties was prohibited. It comprised—

(1) articles liable to customs duty and imported into India by sea
(2) salt;
(3) opium, and
(4) fermented or spirituous liquors manufactured in India, and drugs liable to excise or abkári duty.

This classification was devised with the object of preventing municipal duties from encroaching on imperial taxation, and of guarding against the sacrifice of important general interests (to use the words already quoted) for the sake of small local improvements. Instructions were at the same time given for the refund of duties when goods were re-exported from towns; and for providing bonded warehouses for the storage of goods in transit.

3.—In 1871,* yielding to the strong representations made by certain Local Governments, the Government of India allowed the following classes of commodities to be added to the list of dutiable goods, *viz.*—

* Home Department Nos. 88-91, dated 6th January 1871.

(1) piece-goods and other textile fabrics and manufactured articles of clothing and dress;

(2) metals and articles of metal:

provided that the duty should not exceed one and a half per cent. *ad valorem*. In other respects, the orders of 1868 were maintained in force, and it was especially laid down that "no municipality should be allowed to levy octroi on articles of through trade, unless it has been certified, to the satisfaction of the Local Government, that adequate arrangements have been made by means of bonded warehouses, or drawbacks or otherwise, for exempting from duty articles declared to be in transit through a town, or which the owners have no immediate intention of selling for local consumption."

4.—The latest circular issued on the subject of town duties was the Resolution of the 28th September 1877, No. 2-96, which reiterated previous orders, and expressed a desire that Local Governments and Administrations would take early steps to alter octroi taxation in towns where such taxation transgressed against acknowledged principles. In this Resolution the orders of 1868 were thus referred to:—"the Government of India are glad to acknowledge that for some time better arrangements were made, and that a general desire was exhibited to comply with the instructions isssued, but of late years, owing either to the relaxation of vigilance on the part of Local Governments and Administrations, or to other causes, the Government of India have seen with concern that in isolated places octroi has again exceeded its proper limits, and is at the present moment in different parts of the country acting as a tax on through traffic and affecting injuriously the general trade of the country."

The orders contained in this Resolution received the entire approval of Her Majesty's Secretary of State for India.

5.—The subject has also attracted the attention of the commercial community, and more particularly of the Bombay Chamber of Commerce. This body has on more than one occasion drawn the attention of the Governor-General in Council to cases in which the

town duties levied by Municipalities were excessive, whilst the impossibility, or at any rate the difficulty, of obtaining refunds on re-export practically had the effect of converting the town duties into transit duties. Their criticisms were fully borne out in several instances by facts elicited in a general review of octroi administration; and, as it thus became apparent that the Government of India had failed to secure the execution of the orders issued in 1868 and 1871, and re-affirmed in 1877, it was thought advisable to have resort to the more stringent expedient of legislation. With this object a Bill was introduced into the Legislative Council of the Governor-General and was circulated for the opinion of Local Governments and Administrations.

6.—The replies received from Local Governments and Administrations contain much valuable information on the subject of municipal taxation, and have been carefully considered by the Governor-General in Council. From them it appears that the question is full of difficulties; and, before proceeding further with the proposed legislation, it seems desirable that a further effort should be made to secure the objects in view by executive direction.

At the same time it should be fully understood that the Government has in no way receded from its declared policy with regard to town duties. The latest municipal reports of the several Provinces show that there are still many cases in which the orders of the Government of India have been, and continue to be, contravened, and as general instructions have failed to secure the observance of sound principles in octroi administration, it is evidently necessary to deal with errors of practice in detail.

7.—At present the only available standard of reference for testing the average consumption of the various octroi paying articles per head of the population within municipal limits is that framed some years ago by the Government of the North-Western Provinces. It has been objected that any conclusions obtained from the employment of such a test as this must be fallacious, because the estimated consumption, as deduced from applying the standard rates to the registered town population, takes no account of the average consumption of the rural population in the neighbourhood of Municipalities, who make purchases in the municipal market, and who may fairly be called upon to contribute to the cost of the municipal institutions by which they benefit; or of the fluctuating population which swells the returns of many towns on the occasion of

fairs and religious gatherings. These objections are not without force, but allowance can always be made for such exceptional circumstances, and the Governor-General in Council believes that the standard of average consumption framed by the Government of the North-Western Provinces (which is given in the margin) is sufficiently accurate for purposes of general comparison. Hereafter, it will be for each Local Government and Administration to compute standards suitable to the particular circumstances of the towns under its administration in which octroi is levied, and to satisfy itself that no departure is made from these standards without good and sufficient reason. After referring in detail to numerous Municipalities in different parts of India in which the principles laid down for octroi taxation have been transgressed, the Resolution goes on to say:

Class I.	Grain, 7 maunds, per head per annum. Refined sugar, from 5 to 6 seers, per head per annum. Unrefined sugar, 15 seers, per head per annum. Ghi, from 3 to 4 seers, per head per annum.
„ III.	Oil, and oil-seeds, 4½ seers of oil, per head per annum.
„ V.	Drugs, gums and spices, from Re. 1 to Rs. 1-4, per head per annum.
„ VI.	Tobacco, 4 seers, per head per annum.
„ VII.	Cloth, from Rs. 4 to Rs. 6, per head per annum.
„ VIII.	Metals, Rs. 1-8 to Rs. 2, per head per annum.

"From the above figures, considered as a whole, it will be abundantly evident, either that Local Governments have not yet succeeded in imposing efficient checks on all Municipalities, or that the standards selected for comparison are generally inapplicable. In the latter case, it is for the various Governments and Administrations concerned to set about the preparation of tables of average consumption, sufficiently accurate to enable them to deal confidently with transgressions against the accepted principles of octroi administration. In the meantime the statistics already furnished are at least significant enough to give grounds for full and individual enquiry in each of the instances to which attention has been drawn. After the completion of these enquiries, it will remain to decide whether, in each case, (1) further time shall be given to the offending Municipality to amend its ways; or (2) it shall be prohibited from levying octroi on a certain article or articles; or (3) it shall be required to raise its income in some other manner. If the first or the second of these courses be adopted, the system of

municipal administration in force must be thoroughly reviewed, and suitable arrangements must be made, either by means of bonded warehouses or of refunds, to confine the town duties within their proper limits as a tax on local consumption. The Governor-General in Council has no desire to render obligatory on all Municipalities the establishment and maintenance of bonded warehouses. Such warehouses are probably unsuited for petty Municipalities where there is little, if any, through trade; but there must be many large centres of trade where it will be desirable, and possibly indispensable, to establish them in such form as may be considered suitable, and within or without municipal limits at the discretion of the Local Government. If bonded warehouses should be considered unnecessary in any particular Municipality, it will be all the more important to see that a proper system is introduced for the refund of octroi on articles in transit through the town. The period within which refunds should be claimable, the minimum quantity or value of the articles exported on which refunds should be allowed, and the nature of the proof to be required that duty has been originally paid on importation, are matters of detail which can be settled according to the discretion of the Local Government. But nothing should be left undone to render the system as simple as possible, and to provide every practicable facility for the grant of refunds to *bonâ fide* exporters."

It has further been ordered that tolls on entering municipal limits should not be levied except for the use of any bridge, quay, wharf, lock, or other work constructed or maintained at the cost of the Municipality, and that goods, the property of Government, should be exempt from municipal taxation.—*G. of I. No.* 4440, *Nov.* 6, 1868; *No.* 88, *Jan.* 6, 1871; *No.* 297, *Sept.* 28, 1877; *and No.* $\frac{2}{104\text{-}115}$, *Nov.* 9, 1880.

The system of direct collection of octroi duties must be introduced into all Municipalities where octroi is levied.—*G. of I. No.* 297, *Sept.* 28, 1877.

The system of farming out the collection of octroi duties has been condemned and its revival cannot now be permitted.—*G. R. No.* 1556, *June* 1, 1880.

The Government of India cannot too emphatically condemn the imposition of taxes on articles which have, by the Imperial Government, been relieved of burdens, such, for instance, as a high duty on wheat.—*G. of I. No.* 297, *Sept.* 28, 1877.

The intention of the orders of 1871, was to permit the levy of octroi on metals and articles of metal imported into India by sea subject to this one condition only, viz., that the rate of octroi levied should not exceed one and a half per cent. *ad valorem.*—*G. of I. No.* 39, *April* 1, 1882.

26. With reference to refunds and bonded warehouses Government left it to the various Municipalities to propose their own rules, the following being the chief questions to be decided :—

(*a*) Whether refunds should be allowed on goods that having entered municipal limits and paid municipal taxes have broken bulk or changed hands or undergone both operations.

(*b*) The limit of time within which if allowed, such refunds may be made.

(*c*) Whether or no bonded warehouses should be established.

[And on this the following orders given in Sind have been circulated as sufficiently meeting the views of the Government of India] :—

(1) Whether goods have changed hands or not, refunds must be given.

(2) Transferable receipts on goods imported which have paid octroi are to be given, and these receipts change hands with the goods, and on them a claim for refund is based. Moreover, a number of receipts are given each of a fixed minimum value, so that if only a fraction of the goods imported changes hands and is then exported, receipts to cover that value pass with the goods.

(3) As regards goods breaking bulk, refunds are similarly granted on export, but the Municipality can send a special officer to witness the opening of certain classes of packages and to make suitable notes on the receipts already given, for whose attendance a light fee is charged.

(4) With reference to (*b*) it is assumed that Government will be content with the latitude allowed for re-export under Act VI. of 1873, and two years has been fixed as the limit of time within which refunds must be made.

(5) With reference to bonded warehouses, there are two objections: one the unwillingness of certain traders to use them, and the other not less serious the heavy cost of their construction and maintenance. They are not therefore insisted on, but the refund rules are in every case to be submitted for approval, and made as clear as possible.—*G. R. No.* 1331, *April* 24, 1878.

"Refunds as low as Rs. 2 ought to be granted, and they should not be refused because goods have changed hands or broken bulk, suitable measures being taken to insure identification."—*G. R. No.* 2047, *June* 28, 1881.

27. **Octroi taxation.**—Government do not direct that the levy of municipal octroi duties now paid on articles such as piece goods and metals should be discontinued. The levy of octroi on such articles remains permissible, provided that it is not allowed to become a transit duty, and that it does not exceed the prescribed $1\frac{1}{2}$ per cent. *ad valorem* rate. What Government have directed is that no new octroi duty should hereafter be imposed on articles which being now subject to the payment of customs duties and not being liable to municipal octroi, may at some future date be exempted from custom duties.—*G. R. No.* 1462, *May* 7, 1878.

28. The imposition of octroi duties on articles which being liable to taxation under the Indian Tariff Act have since been exempted by the Government of India, cannot be permitted.—*G. R. No.* 1168, *April* 10, 1878.

29. Export duties are not to be proposed for municipal purposes when less objectionable imposts can be devised. The communities themselves should, as far as possible, support their own Municipalities, and this end can best be maintained by the imposition of import rather than export duties, since it may be assumed that export duties would generally fall on the consumer outside the town.—*G. R. No.* 545, *March* 31, *and No.* 876, *May* 19, 1865.

Government have no objection to an octroi tax being imposed by Municipalities on firewood imported by the Forest Department for sale.—*G. R. No.* 3214, *Oct.* 23, 1878.

Octroi may be levied on cocoanuts and betelnuts which are produced in India and have not paid Customs on import by sea.—*G. R. No.* 3490, *Oct.* 18, 1882.

30. **Tolls.**—The principles as to tolls are here more fully stated.

Municipalities are not to raise a revenue by transit duties under the name of tolls on goods conveyed in vehicles passing through their limits, but may levy *bonâ fide* tolls on vehicles or animals from outside those limits using their roads or bridges, for the purpose of maintaining their roads, in the same way as wheel tax is levied on vehicles kept inside the limits.

There is no objection under the rules of the Government of India to tolls being maintained if two points are borne in mind. First, that they should not be imposed on outside vehicles unless wheel-tax or some equivalent impost is paid by residents. Second, that a larger revenue should not be raised from tolls than is equivalent to the expenditure incurred by the Municipality on roads and similar public conveniences.—*G. R. No.* 3227, *Oct.* 21, 1875.

31. If it be desired to tax vehicles plying for hire, this can best be effected by a license and number clearing all tolls. It is not expedient to check the supply of such carriages by tolls on every trip, and a toll being in itself a nuisance, the less frequent the collections the better.—*G. R. No.* 991, *June* 5, 1865.

32. The payment of a wheel-tax should exempt carts from tolls on entering the town.—*G. R. No.* 3100, *Oct.* 26, 1871.

33. Government will not sanction the levy of transit duties on cotton or on any other commodity passing through the limits of a Municipality, nor an exceptional toll on carts containing any particular articles. If carts conveying cotton and similar commodities cause particular injury to the roads, an extra uniform toll should be put on each laden cart, but not on the separate articles it may contain.—*G. R. No.* 298, *Feb.* 6, 1866; *No.* 3017, *Dec.* 21, 1869; *No.* 3099, *Oct.* 26, 1871; *and No.* 1637, *May* 24, 1876.

34. If any tolls are to be levied, they should be general on all articles and beasts, and not be confined to market days.—*G. R. No.* 3099, *Oct.* 26, 1871.

NOTE.—For rules as to tolls generally see Chapter XVIII.

35. **Objectionable taxes.**—A tax on head loads cannot be sanctioned unless it is proved that exemption would be made use of to evade the municipal revenues.—*G. R. No.* 1953, *June* 28, 1876.

36. It is objectionable that the coarse kinds of grain which are the food of the lower classes should be subject to the same duty as the higher descriptions.—*G. R. No.* 1284, *May* 29, 1869.

37. The imposition of a tax on carts plying for hire only, and on inferior grains, while private vehicles and rice and paddy are exempted, cannot be sanctioned, as being too palpably in favour of the richer classes.—*G. R. No.* 3667, *Oct.* 27, 1873.

38. A tax upon coal was negatived, as it would fall on a small section of the community only, and would affect the progress of

industries which are of great benefit to the district.—*G. R. No.* 2458, *Oct.* 12, 1870.

39. A proposal to impose a tax on gold and silver was negatived, on the ground that it could be most easily evaded, and would afford the contractor and his subordinates full opportunity to harass and annoy the public.—*G. R. No.* 1970, *July* 20, 1871.

Raw silk and cotton yarn cannot be legitimately held to come under the designation of "Piece Goods and other Textile Fabrics," which clearly denote manufactured articles and not raw or unmade-up materials. The imposition, accordingly, of Municipal octroi duties upon raw silk and cotton yarn appears to be objectionable and opposed to the orders of the Government of India.—*G. R. No.* 1969, *June* 29, 1878.

The levy of octroi duty on spun skein silk is not allowed.—*G. of I. No.* 3780, *Dec.* 18, 1878.

The levy of octroi duties on country spirits imported into, and consumed in, Municipalities, may be continued during the year 1879-80 in those towns where it has heretofore been practised. But the future arrangements in respect to the Municipal revenue of these towns should be made on the hypothesis that octroi duties on exciseable articles will not be continued after the close of the year 1881-82.—*G. of I. No.* 28, *Feb.* 6, 1879.

40. **House tax.**—Where a house tax is levied, the power given to the Commissioners to exempt from it those upon whom its imposition may be considered a hardship should prevent the occurrence of any oppression. There should be no hesitation in exercising this power of exemption in all cases where want of adequate means is satisfactorily made out.—*G. R. No.* 187, *Jan.* 11, 1872.

41. **Halalcore tax.**—The only fair way of imposing a halalcore cess is to make those who enjoy the benefit pay for the service. If the mode of assessment is found inconvenient and insufficient to pay for the service, the proper remedy is to increase the charge upon the owners and occupiers of houses to which privies are attached. Care should be taken that the work of the municipal sweepers is effectively performed at the dwellings of the poor as well as at those of the rich.—*G. R. No.* 598, *Feb.* 28, 1871, *and No.* 1726, *June* 27, 1871.

42. **Dog tax.**—The experiment of a tax on dogs was sanctioned at Carwar, at the rate of Rs. 1½ for each license.

The cost of destroying unowned and uncared for dogs should be defrayed by Municipalities.—*G. R. No.* 2761, *Nov.* 19, 1870, *and No.* 3601, *Nov.* 22, 1872.

43. **License tax on sales.**—If a license fee on the sale of tobacco, betel leaves, and snuff is sanctioned, the Commissioners cannot prevent people from selling these things, but can only tax them if they do.—*G. R. No.* 1403, *May* 4, 1876.

44. **Changes in taxation.**—Changes in taxation can only be made in accordance with sec. 21 of the Act. When changes are proposed it should be stated that the procedure there laid down has been followed.—*G. R. No.* 1752, *June* 12, 1875.

45. **Restrictions on farmers.**—When Municipal revenues are farmed the farmers are to be bound down to keep and produce when required by the Commissioners detailed accounts of receipts under each head of taxation.—*G. R. No.* 3672, *Sept.* 18, 1872.

46. **Municipal works.**—The sanction of Government is not necessary before the commencement of works entered in Municipal Budgets.—*G. R. No.* 135 *of* 1867.

47. The repair of police chowkis in municipal limits is strictly a municipal charge in the interests of public safety, and Government has levied this charge from the Ahmedabad Municipality under sec. 24, cl. 1, para. 1, of the Act.—*G. R. No.* 958, *March* 22, 1878.

48. The contribution of 15 per cent. for establishment is levied on contributions received from Municipalities for works executed by the Public Works Department.—*G. R. No.* 108*A*—172, *March* 25, 1875.

49. The contribution of 15 per cent. is payable by Municipalities for municipal works carried out by the P. W. Department, but not on account of municipal contributions to provincial works: where works are partly municipal and partly provincial it should be ascertained to which head the liability primarily relates.—*G. R. No.* 145*A*—216, *April* 16, 1875.

50. **Water supply.**—Considering the facilities that are now afforded to Municipalities to raise money, there is no valid reason why every large town should not possess the blessing of a plentiful and wholesome water supply. It is perhaps the one object

for the attainment of which the people will readily submit to extra taxation. It is only fair and reasonable that the requisite outlay should not be a charge on revenue, and that merely a sufficient sum should be provided to defray the annual interest on the capital expended.

While anxious to urge on the attention of Municipalities the prosecution without delay of these important works, His Excellency in Council is fully alive to the risk of undertaking immature and hastily considered projects, and that the best advice and assistance may be procurable, the Chief Engineer for Irrigation should be informed that the Government regard the supply of water to towns to be a matter of equal importance with that for agricultural purposes, and be requested to attend as far as possible to any requisitions he may receive from the Collectors and Magistrates of Districts for making surveys and estimates.—*G. R. May* 10, 1873.

51. **Exemptions.**—Under Section 24 of Act III. of 1880 (The Cantonments Act, 1880), in any cantonment situated in British India which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons are, when on duty in such cantonment, exempted from the operation of taxes of the following kinds :—

Persons exempted.

All persons exclusively in military employ or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.
(2) Municipal taxes on professions, trades, callings, offices, or appointments.
(3) Municipal taxes on horses, mules, or ponies kept for military duty.
(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

2.—In further exercise of the power conferred by the same section, the Governor-General in Council is pleased to prohibit the levy, in any cantonment in British India, of any Municipal tax whatsoever on public property, such as animals or vehicles.

3.—In this order the expressions "Municipal Tax," "Municipal Taxes," and "Municipal Tolls" include any tax or toll imposed by virtue of the provisions of a Municipal Act under the operation of which any cantonment may have been, or may in future be, brought. —*G. of I. No.* 163, *Nov.* 18, 1881.

Under sec. 3 of Act XI. of 1881, the levy of the taxes named in para. 1 of the above order from the persons named in the same para., if compelled by the exigencies of military duty to reside within the limits of a Municipality, is prohibited.—*G. of I. No.* 162, *Nov.* 18, 1881.

52. Rules under Act XI. of 1879—Local Authorities Loan Act—

In exercise of the powers conferred by Sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following Rules for the raising of loans by Local Authorities in the open market :—

1. These rules shall come into force on the 1st day of September 1883. On and from that date the rules published with Notification No. 3745,* dated 8th November 1879, in so far as they relate to the authorisation of loans, shall be rescinded except as regards loans authorised before these rules come into force.

* Republished at pages 879 and 880 of the *Bombay Government Gazette*, dated 13th November 1879, Part I.

2. In these Rules (1) 'The Act' means 'The Local Authorities Loan Act, 1879,'; (2) 'Local Authority' and (3) 'Funds' have the meanings assigned to them respectively in the Act ; (4) 'The Local Authority' means 'The Local Authority applying for permission to raise or, as the case may be, raising or having raised the loan' ; and (5) 'Loan' means 'A Loan under the Act.'

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be raised except for the construction or repair of works of public utility within the local limits of the jurisdiction of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Whenever it is desired to obtain the authorisation of the Government to the raising of a loan under Section 7 of the Act a statement shall be submitted to the Local Government showing—

Rules under Act XI. of 1879—(*contd.*)

1*st*, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof:

2*nd*, the amount which it is proposed to borrow:

3*rd*, the fund or funds on the security of which it is proposed to borrow:

4*th*, the law or laws under which the said fund or funds is or are levied, received or held:

5*th*, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan:

6*th*, the yearly proceeds of each of the funds received or held by the Local Authority:

7*th*, all expenditure incurred by the Local Authority in each of the three last preceding years;

8*th*, all existing prior charges upon the funds of the Local Authority.

6. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

7. If it appears to the Local Government that the loan ought not to be raised, it shall reject the application.

8. If it appears to the Local Government probable that the loan ought to be raised, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the jurisdiction of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 6 as it may think necessary.

9. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or refer it for the orders of the Governor-General in Council.

10. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it

is raised. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorised to inspect the accounts of the Local Authority, and of any other person specially authorised by the Local Government in this behalf.

11. The cost of any enquiry made under Rule 6, of advertisements published under Rule 8, of inspections made under Rule 10, and of any other proceedings by order of the Local Government or the Governor-General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

12. The Local Authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

13. An attachment of any funds under Section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the Local Authority. The moneys collected or received under such attachment shall be paid to the lender, and the accounts of moneys so collected, and of the cost of collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette."

"No. 2749.—In exercise of the power conferred by Section 5 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following Rules for the grant of loans to Local Authorities by the Government:—

1. These Rules shall come into force on the 1st day of September 1883. On and from that date the rules published with Notification No. 3745,* dated 8th November 1879, in so far as they relate to the granting of loans, shall be rescinded except as regards loans granted before these Rules come into force.

* Republished at pages 879 and 880 of the *Bombay Government Gazette* dated 13th November 1879, Part I.

Rules under Act XI of 1879—*(contd.)*

2. In these Rules (1) 'The Act' means 'The Local Authorities Loan Act, 1879'; (2) 'Local Authority' and (3) 'Funds' have the meanings assigned to them respectively in the Act; (4) 'The Local Authority' means 'The Local Authority applying for or, as the case may be, receiving or having received the loan'; and (5) 'Loan' means 'A Loan under the Act.'

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be granted except for the construction or repair of works of public utility within the local limits of the jurisdiction of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Without the consent of the Government of India, no loan shall be granted to any District Committee for the construction of any public work, unless it be estimated that a direct net revenue will be derived therefrom equal to at least four per centum per annum on its capital cost. Provided, however, that the Local Government may make a loan, not exceeding Rs. 5,000, to a District Committee, for a work designed especially to employ labour for the purpose of relieving distress.

NOTE.—A District Committee does not include a Municipal Body.

6. An application for a loan shall state—

1*st*, the work, or works, for the construction or repair of which the loan is required, and an estimate of the cost thereof:

2*nd*, the amount which it is proposed to borrow:

3*rd*, the fund or funds on the security of which it is proposed to borrow:

4*th*, the law or laws under which the said fund or funds is or are levied, received or held:

5*th*, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan:

6*th*, the yearly proceeds of each of the funds received or held by the Local Authority:

7*th*, all expenditure incurred by the Local Authority in each of the three last preceding years:

8*th*, all existing prior charges upon the funds of the Local Authority.

7. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

8. If it appears to the Local Government that the loan ought not to be granted, it shall reject the application.

9. If it appears to the Local Government probable that the loan ought to be granted, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the jurisdiction of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 7, as it may think necessary.

10. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred the Local Government may either reject the application, or, subject to the provisions of Rule 11, grant the loan, or refer the application for the orders of the Governor-General in Council.

11. (*a*) Save as provided in Clause (*b*) of this rule, the Local Government may make a loan from any sums which the Governor-General in Council allots for the purpose.

(*b*) If the loan exceeds Rs. 5,000, the previous sanction of the Governor-General in Council is necessary.

12. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose Division the work is situate, and of any person who may be authorised to inspect the accounts of the Local Authority, and of any other person specially authorised by the Local Government in this behalf.

13. If the Local Government considers that the conditions on which a loan was granted have not been fulfilled, or that the Local Authority has failed to comply with any of the requirements of these Rules, it may, at any time, order that no further payments shall be made on account of such loan, and recover the amount

Rules under Act XI. of 1879—(*contd.*)

advanced, with interest thereon, in the manner prescribed by Section 6 of the Act.

14. Interest shall be charged half-yearly on each loan at the rate agreed upon; and shall be reckoned and paid on each instalment from the date on which it is received.

15. The Local Authority may, at any time with the previous consent of the Local Government, repay the whole or any part of a loan made from the Public Treasury in advance of the periods fixed by the conditions of the loan.

16. The cost of any enquiry made under Rule 7, of advertisements published under Rule 9, of inspections made under Rule 12, and of any other proceedings by order of the Local Government or the Governor-General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

17. (*a*) The accounts of every loan shall be kept by the Accountant General of the Province in which it is made.

(*b*) The Local Authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

18. An annual statement of all loans granted under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each Province, or under each Local Government, shall be prepared by the Accountant General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such statement shall be published in the local official Gazette.

19. An attachment of any funds under Section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the Local Authority. The moneys collected or received under such attachment shall be paid into the Government Treasury; and the accounts of moneys so collected, and of the cost of the collection, shall be prepared in

such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.—*G. of I. No.* 2748, *Aug.* 7, 1883; *B. G. No.* 3091, 22*nd idem.*

53. In making applications for loans to Municipalities under Act 24 of 1871 (XI. of 1879), the reports of the officers of the P. W. Department on the schemes must be forwarded.—*G. of I. No.* 12, *Feb.* 17, 1876.

54. **Contributions from Local Funds.**—The fact of a town having a Municipality, should not absolutely deprive it of a claim to expenditure from Local Funds, if the town *also* contributes to Local Funds: there should be no distinction between villages and towns in this respect: a large town probably contributes more to Local Funds than a small village.—*G. R. No.* 34*A*—49, *Feb.* 5, 1878.

55. **Rewards to Municipal Servants.**—No Municipality shall vote a reward to any servant employed by them except with the previous sanction of the Divisional Commissioner, and in cases where the proposed gratuity exceeds one year's pay of the officer whom it is proposed to reward, the consent of the Local Government shall be previously obtained.—*G. R. No.* 389, *Feb.* 7, 1877.

56. **Penalties.**—A person is not liable to a penalty for non-payment of Municipal rates, though the rates are recoverable as a penalty.—*High Court Ruling, Sept.* 11, 1873.

NOTE.—This ruling apparently applies to rates, &c., under the present Act: see Sec. 84.

57. Penalties for unpunctual payment of rates, cesses, &c., cannot be legally enforced, and will therefore not be sanctioned.—*G. R. No.* 758, *March* 12, 1875.

58. **Deceased Paupers.**—All legitimate expenses incurred by a Municipality in disposing of the bodies of paupers dying within its limits should be repaid to the Municipality by Government.—*G. R. No.* 1675, *May* 8, 1882.

59. **Birth and Death Registration.**—The Bombay Municipal Act provides for reports of births and deaths being made compulsory, but it does not appear that the provision has been

strictly enforced. It has also been ordered that bye-laws should be made by all mofussil municipalities to the same effect. His Excellency in Council trusts that an effort will now be made to carry out the law. The system of paying midwives and others small gratuities for reporting births must be abolished, as also the system of sending municipal officers to obtain information. Unless the people see that the responsibility of reporting births and deaths rests upon them, the law and bye-laws will inevitably remain a dead letter. It should be generally made known that an occupant of the house or a member of the family in which a birth or death occurs is bound to report the occurrence at the Municipal Office or other place appointed for the purpose, places being appointed in the larger towns with the view of putting the people to as little inconvenience as possible, and prosecutions should be instituted in case of any neglect to comply with the law being discovered. Government have no doubt that this course will eventually bring about more correct registration at a small cost, and although prosecutions may be unpalatable, the necessity for them will rapidly diminish.—*G. R. No.* 1297, *April* 2, 1882.

All Municipal Executive officers appointed for the time being as such under the provisions of the Bombay Municipal Acts of 1872 and 1878 and the Bombay District Municipal Act of 1873, in receipt of a salary not less than Rs. 10 per mensem and being on the permanent establishment, are invested with powers under Section 37 of the Bombay Abkári Act, 1878, in addition to the powers and duties incident to their respective principal offices.—*G. Not. No.* 6700, *Sept.* 27, 1882.

CHAPTER XX.

SANITARY MATTERS.

"*In the time of Asoka we are told that a devotee suffered dreadfully from a thorn in his foot, and that Asoka hearing of this reflected that a timely application of a palmful of butter might have saved a dangerous ulcer, and decreed that in future medicines should be dispensed at the four gates of Patna. Whether this was or was not the commencement of medical practice in Viharas need not be decided, but it is at any rate well ascertained that Buddhist devotees early studied the art of healing, and that the chief merit of the still existing Viharas or Lama Serais in Thibet is their knowledge of herbs, drugs, and surgery.*"—Life in Ancient India.

A separate Vaccination Department had existed in this Presidency for many years, and a Sanitary Commission (consisting latterly of a single Commissioner) for a shorter period. The Vaccination Department was in 1875 put under the Sanitary Commissioner, and the duties of the officers of the department much increased. Part of the expenses of this department fall on Provincial Funds and part on Local and Municipal Funds. Vaccination is nowhere compulsory except by a recent law in the island of Bombay.

The establishment of dispensaries all over the country has progressed very rapidly of late years. These are sometimes built or partly endowed by charitable persons, but almost always maintained by Local or Municipal Funds with a grant-in-aid from Provincial Funds.

It has been thought better in this chapter to bring together all the matters relating to the public health with which Revenue officers have to do, besides those about Vaccination and Dispensaries. All matters connected with the public health now receive much more attention than formerly, and all of them are to a greater or less extent under the district Revenue officers.

1. **Duties of Sanitary Commissioner.**—(1) In matters relating to the public health, the Sanitary Commissioner is the adviser of Government, and, as such, will exercise a constant oversight upon the sanitary condition of the people, European and Native, and the districts generally.

(2) He is charged with the duty of recording the mortality from various causes, and as the details which make up the sanitary requirements of a district are important factors in connection with the death-rate of the area, he should receive early intimation from local authorities of everything which, for good or ill, can affect that death-rate.

(3) He will report and advise upon the prevention and mitigation of epidemics, and upon the causes, prevalence, and prevention of the more ordinary diseases.

(4) He will exercise a general supervision in sanitary matters and sanitary improvements generally, as well in cantonments as in towns and villages, and to enable him to do this, he should be informed upon such matters as are engaging the attention of local authorities, and of such schemes as are contemplated.

(5) He should be informed of all projects for water-supply of populous towns and camps from all sources, whether for irrigation or for general purposes, and whether undertaken by Government or by others acting independently of, or under Government.

(6) He should be informed of all drainage schemes, whether for extended areas or for municipalities, towns, and cantonments.

(7) All plans of military buildings for the accommodation of troops, hospitals, lunatic asylums, jails, churches, and other public buildings of importance, for which approved standard plans do not exist, should be referred for his opinion as regards site, aspect, water-supply, drainage, ventilation, and general design.

(8) He will advise on all sites for stations, permanent or temporary, for barracks, hospitals, and their out-buildings, for bazaars and their accessories, for offensive trades, places for the disposal of the dead in or near civil stations or cantonments, slaughter-yards, latrines, lay stalls, sewage farms, and such like, and pilgrim encampments.

(9) As regards conservancy he will advise upon the general arrangements for the collection and disposal of surface refuse and house sullage.

(10) He should receive copies of all committee proceedings and all reports on sanitary matters *before* action upon them be taken, and should see projects and plans relative to such matters *before* work is commenced.

(11) Government relies upon the different departments and officers, seeing that the instructions contained in these orders are

fully understood by all concerned, and trusts that henceforth they will be acted up to so as best to give effect to them.

(12) It is very desirable that Municipalities and Cantonment Committees should, in communication with the Sanitary Commissioner and under such engineering advice as is obtainable, draw up a comprehensive scheme of general sanitary improvements to be carried out as funds permit, and not to be departed from when once fixed upon, except for very valid reasons.

(13) Whenever the Sanitary Commissioner inspects a municipal town or a cantonment, he should draw up a brief report, pointing out in detail all sanitary defects in drainage, water-supply, conservancy, &c. He should indicate the danger peculiar to locality and position, and state what improvements are most urgently required, and how they may best be carried out.

(14) The Chairman or the President should submit this report to the Municipality or Cantonment Committee, and should indicate such works as are most urgently required, and for the execution of which funds are available or can be provided.

(15) The Municipal Commissioners or the Cantonment Committee might then after discussion adopt such resolutions on the proposals as to them seem best. Copies of these resolutions should be sent to the Sanitary Commissioner for submission to Government, together with a copy of his own report, and such remarks on the resolutions as may suggest themselves.

(16) At the end of each year all Medical Officers who are members of Municipalities or Cantonment Committees should include in their annual reports a detailed account showing the extent to which all proposals have been adopted, and abstracts of these reports should appear in the report of the Sanitary Commissioner. Whenever the Sanitary Commissioner is able he should report how far his suggestions have been adopted, and upon the character of the work done.—*G. R. No.* 2617, *Aug.* 23, 1876.

2. **Duties of Subordinate Sanitary Officers.**—(1) The Deputy Sanitary Commissioners are the Superintendents of Vaccination and the Health Officers of their respective districts.

(2) When on tour they will take every opportunity of inspecting Birth and Death registers, and of giving such advice as may be necessary with regard to them.

(3) They will advise generally on local sanitary matters, more especially with regard to surface conservancy, ordinary surface and

subsoil drainage, and the conservation of tanks, wells, and other sources of water supply.

(4) As regards epidemics they will advise general precautionary measures, and try to find out their distinguishing characteristics, their causes, and their course.

(5) In all that relates to their duty as Health-Officers they will communicate with local authorities as well as with the head of their department.

(6) The Inspectors and Vaccinators will also inspect the registers and report to their departmental superiors as to how they are kept, and will advise Patels and others as to ordinary village cleanliness, will look at wells, tanks, &c., and report generally what attention is paid to simple matters of conservancy.

(7) Neither the Deputy Commissioners nor their subordinates are to do more than advise, and they will confine their advice (the latter especially) to such simple matters as are within the reach of the people, or which involve no outlay beyond the means of those advised.

(8) The Birth and Death Registers will be kept by the present agency (Kulkarnis and others), but all entries are to be made in register books, which will be prepared under the orders of Government, and no change is to be made in them without the sanction of Government.

(9) The Sanitary Commissioner should draw up such general rules or directions relating to the matters above referred to, as will enable the Deputy Commissioners to familiarize themselves with the kind of work expected of them, and also afford them the means of instructing their subordinates, the more intelligent of whom may be expected to become useful assistants in sanitary work.

(10) The Sanitary Officers will have no power to issue any orders. When action has to be taken, that action will be the duty of the Collectors and their Assistants.

(11) Superintendents of Vaccination and Sanitary Officers also inspect all Mofussil Dispensaries, and report upon them to the Deputy Surgeon General of the Division.—*G. R. No.* 664, *March* 4, *and No.* 3750, *Dec.* 16, 1875, *and No.* 3289, *Oct.* 23, 1876.*

* It is now ruled that Dispensaries in the Mofussil should be visited at least twice a year by the Civil Surgeon when the visit involves an absence from the Head Quarters of not more than three days, and other Dispensaries should be visited by the Deputy Sanitary Commissioner.—*G. R. No.* 214, *Jan.* 22, 1883.

3. General Sanitation.

Suggestions for general guidance in matters relating to Village conservancy and the Public Health.

Village sites and direction of streets.

1.—When a site has been carefully selected, and a new village is about to be laid out, its main streets should all run with the prevailing wind, and both main and cross streets should be as wide as possible. No lane even should be less than 10 feet broad.

Width of streets.

2.—Each street should have its road-way proper, and on either side a foot-path, 10 feet broad, with channels for rain-fall. The road-way should always be wide enough to let two carts pass each other without touching the foot-paths.

No encroachments on public streets.

3.—The breadth from the house plinth on one side to that on the other will be the breadth of the public street, and on this space no encroachments should be permitted. It is the common property of the village, and from end to end one unbroken line should be maintained.

Tree-planting along streets and roads.

4.—Tree-planting at measured intervals should be encouraged along the outer line of the foot-paths and on public reserved sites, and here the advice of the Forest Department should be obtained. In planting along lines of road, or in very wide streets or squares, an excellent plan is that sometimes adopted. Instead of having a single row on either side, a double row is planted down the centre, and the meeting branches form a shaded avenue for pedestrians. Breaks at convenient lengths serve for crossing from one side to the other.

Public reserved sites.

5.—In addition to the public streets public sites will be required for markets, for wells and tanks, for schools and places of worship, for recreation, for cattle to be picketted, for cart-stands, and for all such objects as are common to the community generally.

Covered foot-paths in front of houses.

6. Should any householder wish to project a covering over the foot-path in front of his house it should be 7 feet clear above the foot-path.

7. It is very seldom that a new village is laid out, but when the occasion does happen, it will be as well to avoid that want of alignment, and those errors of construction, which, in the older villages, are such impediments to street and other improvements.

Avoid the errors so prominent in the older villages.

8. As regards houses, the simplest and commonest form is that which has but one room, but whatever the description (whether large or small) and whatever the materials there are certain general principles which hold good in all cases.

Houses.

9. There should always be a plinth, and it should be at least 1 foot above the ground level. It may be of any breadth, and covered in or enclosed.

Plinths.

10. For a detached single-room house, standing in its own enclosure, there should be a front and a back door, and a window in each side-wall, as well, for convenience as to ensure the passage of air not only *into* the house but *through* it.

Doors and windows.

11. As houses and rooms will be much what the owners' means can make them, it would be useless to exact that they be gauged by a fixed standard. In a general way it can be said what ought not to be allowed, but in the matter of measurements it is perhaps better to give a minimum, and let it be exceeded according to individual means. For rooms of the better class the walls should be 9 feet high, never less than 7. In the former case the doors should be 7 feet by $3\frac{1}{2}$, and in the latter 6 feet by 3. The walls of common wattle and daub huts should be 6 feet high, and the doors 5 feet by 3. No door should be under 5 feet.

Height of walls, doors, and windows.

12. For every inhabited room there should be at least one window opening to the external air, and in size this window should never be less than one-sixteenth of the floorspace. A convenient size is 18 inches square, and there should be one or more of these according to the size of the room.

At least one window should open to external air.

13. In some part of every wall there should be openings of some sort, either common earthen cylinders, or brick open work. It matters little how these openings are made so long as they exist, and there is no wall so slight, or so rough, in which they may not be made. They should be independent of doors and windows and high up, more especially so in gable ends.

Permanent ventilation for rooms.

14. For the roof there must be special ventilation to provide for the escape of foul air and smoke. With a flat roof, as in Sind, there may perhaps be a door to give access to it, but whether or not, there can easily be made a small ventilating shaft about 1 foot square, and barred at the top. If this be impracticable, some of the common earthen cylinders should be built into the wall as high up as possible.

Ventilation of roofs, flat.

15. Ridge-roofs should have in them, in proportion to their size, one or more overlapping flap openings at least 3 feet square, with a rise of 6 inches. They can be made alike in tiled and thatched roofs, and where there is only one, it should be on the side from which the wind seldom blows.

Ridge.

16. In a square or pyramid roof, where the rafters meet at a common centre, there may still be the flap-opening, or a square ventilating shaft 1 foot square at the apex. The construction of this shaft is so simple as to be within the capacity of any ordinary village carpenter.

Square or pyramid.

17. An enclosed verandah should have a door, or a window, or brick open work, and no verandah should be less than 5 feet high.

Verandah.

18. When houses are detached, the inter-spaces should be at least 10 feet. It is assumed that in villages space is not the object as it is in towns.

Inter-spaces.

19. No shop-front should project beyond the line of houseplinth.

Line of shop-fronts.

20. Bathing places should, if possible, be detached from ordinary village houses. They should always be raised above the ground level, and the waste-water should be led away from them by a *straight*

Bathing places, waste-water from.

cut. If this cut be puddled with clay, or lined with tiles, and mud-plastered, it will form a fairly serviceable surface drain. In most cases the waste-water may be utilized in a small bit of garden or for a few plants, or for a single tree.

Cooking places, waste-water from.

21. In the same way the waste-water from cooking places may also be utilized, and the people should remember that, for the greater part of the year, they may with their waste-water, and without much trouble or expense, grow a welcome addition to their ordinary food-supply. Whenever and wherever waste-water is poured out over ground the earth should always be turned up or raked over it, and if thus treated, there is neither risk nor nuisance. If the earth be turned up over it every time it is poured out the same piece of ground may be used over and over again for an indefinite period.

What should be done with waste-water.

House refuse.

22. All refuse of every sort should be removed from the house and its premises at least once in every 24 hours. It may be taken to some place or receptacle near at hand where the collective refuse of many houses is deposited for subsequent removal to some other place duly assigned outside the village and to leeward, or failing this, it may at once be taken outside. The object is to remove it from the house and its premises at least once every day, and if this be done, the time and manner of removal may be left to suit the convenience of the house-holder.

What should be done with it.

Village refuse.

23. For every village there must be certain assigned places at which all refuse shall be deposited. These places must be outside the village, and to leeward, as regards the prevailing wind, and on no account must they be near any source of water-supply. It might perhaps be arranged that here each house-owner may have his own small plot where his own refuse-heap might remain until it was wanted for his fields. Mixed with earth it would be a valuable manure, and the cultivator would very soon learn to appreciate its value. If the refuse increases in bulk too rapidly it may always be reduced by burning.

What should be done with it.

24. Villagers should remember that the refuse and the filth, which now lie uncollected, would have a money value, if collected and if carried to the village lands, and there utilized, would restore to them that richness which they have lost by constant cropping. There is no description of ordinary refuse, or filth, which may not be turned to account on land, and the prudent ryots will be those who collect it from the village generally. This they can do by offering their fields as places of deposit, and by letting their carts stand at certain hours in certain places, so that all may bring to them such daily refuse as they cannot otherwise dispose of.

Valuable as manure.

25. As regards house privies, there are two rules which should everywhere be rigidly enforced. None should be allowed unless there are those in or near the village to attend to them, and where they are allowed, there should always be some sort of receptacle under the seat.

House privies.

26. An excellent form of privy was introduced by Mr. Arthur Crawford when Collector of Kolába, and it is a very good one, provided there are sweepers in attendance, and provided, also, that the deposit be removed at least once in every 24 hours. There is neither brick nor mortar to become excrement sodden and offensive. Being constructed of wooden uprights, and bamboo or other battens, the wind blows freely through it, and there can be no fouling of the ground under the seat, for a metal shoot delivers the deposit and the ablution water into a metal bucket. If it be more convenient a sort of eaves gutter might run along the back of all the seats, and deliver into a receptacle at one end. This would do away with separate buckets, but then the one receptacle would be heavier. If it be urged that metal shoots and metal buckets are not within the reach of ordinary villagers, it may be said, in reply, that, unless a man can afford to build a properly constructed privy and to undertake that it shall be attended to, he should not be allowed to have one.

Arthur Crawford pattern.

27. But with all its advantages this privy is complained of. The people say, and not unreasonably, that there is a want of privacy. A man arrives and has to pass three or four compartments

Disadvantages.

before he comes to a vacant one, and in those occupied the men are fully exposed. Although this is a minor matter, it is one that demands attention, and fortunately the want can be supplied. A fixed screen would secure the desired privacy, and in addition there would be the general trellis work screen running along the entire front. The deposit in the buckets should be covered with a light coating of earth just to kill the smell until such time as the buckets are themselves emptied.

Privacy secured.

Excreta should be covered at once.

28. Another simple and serviceable form of privy was constructed by Colonel Goodfellow, R.E., V.C., for the High School at Kárwár, and is highly spoken of. It can be made of rough wood, earth, stone foot rests, and iron pans—so it is within the reach of all—and in place of stone or brick screen walls, common trellis work will serve the purpose. The walls and partitions can also be made of bamboo battens, and screens can be placed in front of the several compartments. The iron pans may be half filled with earth. One advantage of this privy is that if it gets foul the whole of the earth in which the pans slide can be removed, and the ramp can then be re-formed with fresh earth.

29. Where there are privies, and sweepers to attend to them, the deposit should be removed at least once a day to an assigned place, and there it may be treated in different ways. It may be buried in a trench about 3 feet deep, and covered with earth, but if this be done the probability is that it will remain in the trench, and be lost to the land. A preferable plan is to make a bed of earth and ashes on to which the deposit may be emptied, and covered in its turn with more earth and ashes. The several layers could then be thoroughly mixed together, as is done in some places, and the result would be an innocuous, inoffensive mass of the richest manure. In Gujarát, where there are sweepers, this plan offers no difficulties beyond those of supervision. In the Deccan and the Konkan although the Mahárs object to touch ordure they will remove refuse of which ordure forms a larger or smaller portion, so here again the difficulties are not insuperable. In Sind such is the dryness of the atmosphere,

Should be removed at least once every day to a common manure-yard.

Should there be mixed with earth or sifted ashes, or both.

and so great is the desiccating power of the sun, that there ought to be no difficulty. The sites should always be enclosed so as to exclude animals.

Where no latrines of any sort can be provided.

30. When from any cause trenches cannot be provided, the villagers must then, having due regard to decency, resort to the most convenient place outside the village, to leeward, and away from any source of water-supply.

Enclosed plots may be used.

31. Plots of untrenched ground might be enclosed for general resort, and the village Mahárs, or sweepers, where there are sweepers, might cover the excreta with earth, and sweep everything up into one common heap. Urine, too, might also be utilized. Instead of being wasted here, there, and everywhere, let it be passed into any sort of earthen vessels half full of earth or ashes, and, after micturition, let a handful of earth or ashes be thrown in. When the vessel is full let it be taken to the common manure-yard, and there emptied. In this way every household might make a valuable addition to its manure-heap, and those without fields could sell their compost to those who have them. In China and Japan no refuse is wasted. The sweepings and excreta are all collected and used on the village lands, and the cost of collection is more than repaid by richer and heavier crops.

Urine should also be mixed with earth and stored for use on fields.

Fouling of streets, lanes, &c., to be prevented by every possible means.

32. Every possible means must be taken to prevent the fouling of any place within the village, and no places outside should be used other than those specially assigned.

Arrangements for sick and infirm, and for infants.

33. For the sick and infirm, and for children too young to be trusted out of sight, there should be provided any sort of common earthen vessel, half full of earth or ashes, with which the deposit should at once be covered. At least once every day the vessel should be emptied at the common manure-yard, and refilled with earth or ashes.

Water-supply.

34. When the water-supply of a village is obtained from running water it should be drawn at a point up stream and above the village. All fords and ferries, all bathing and clothes-washing, all

cattle watering and washing, and all trade and other operations for which water is wanted, should be at a point down stream and below that at which the supply is drawn for drinking and ordinary house use. The purity of running water must be strictly preserved, for it runs to other villages, and is their source of supply.

Tanks.

35. When a tank is about to be made, there should be made in or alongside of it one filtering well for the higher castes, and one for the lower. As long as caste prejudices obtain, so long will it be necessary to have more than one of these wells. Their construction is very generally understood, and one of the best is that in the Gowala Tank at Bombay. There are few existing tanks in which during the dry season these wells might not be made, but where it is impracticable, or impossible, the supply for drinking and ordinary house use should be drawn at one particular spot, and every operation which tends to foul the water should be conducted as far from this spot as possible. No cattle should be watered or washed in a tank, if it can possibly be avoided.

Boat or raft necessary.

36. For every tank there should be a boat, or raft of some sort, no matter how rude, as well to guard against accidents as to remove floating impurities and dead and decaying vegetation. There should also be 2 or 3 bamboo or other floats which could be thrown to persons falling in accidentally or otherwise.

Wells.

37. As regards wells, neither trouble nor expense should be spared to preserve them from all possible sources of impurity, and to this end nothing should be permitted at or near them which might contaminate them. The parapet wall should be high enough to exclude surface impurities and to guard against accidents. The supply should be raised by iron-chains and buckets. No soakage of any sort for trade or other purposes should be allowed, and bathing and clothes-washing should be so conducted that the water used shall not re-enter the well. Floating impurities and dead and decaying vegetation should be taken out as soon as possible, and sedimentary deposits should be removed periodically.

Cattle troughs.

38. When cattle are watered from wells they should not be watered *at* them. The trough should be at least 50 feet distant, and, if possible, at a lower level. The rudest aqueduct will suffice.

The object is to avoid that mixture of mud, urine, droppings, and dirty water which may be seen round most wells.

39. For *every* well there should be a pavement sloping to a catch-water channel. This channel should be straight where it leaves the well, and if extended some 40 or 50 feet there might soon be formed a grove of trees. The distance should always be such that falling leaves could not enter the well, and roots would not dislodge the masonry. Where space is no object, and with a view to preserve the purity of the water, no operation whatever should be permitted within 100 feet of the parapet wall, and, if possible, wells should be covered in.

Pavements and catch-water channel to carry waste to a grove of trees.

40. To guard against accidents, there should be laid across every open well a piece of timber, a cocoanut tree or other trunk, and from this a knotted rope should drop into the water, and it should be so fastened round the trunk that it may traverse it freely from one side of the well to the other. For large wells there should be in addition one or two floats.

Precautions at wells.

41. In making wells from public monies the wants of the lower castes should not be overlooked.

Wells for lower castes.

42. Trees in and near villages should have their lower branches cut to a height of from 6 to 12 feet, and hedges should be cut and trimmed annually, and so trimmed that the wind may blow through them at the ground level. They should never be made receptacles for refuse. No rank grass, weeds, or undergrowth, should be allowed to grow near houses.

Trees and hedges in and near villages.

43. No cattle or sheep should be slaughtered for food except at an assigned place outside the village and to leeward, and all refuse from the slaughtering should be carefully buried. Neither hides nor skins should be prepared except at a place similarly assigned.

Slaughtering places.

44. No cattle should be kept under inhabited rooms, and the practice of keeping them in any part of the house should be discouraged. They can be kept on the ground attached to the

Cattle-sheds.

house, and in this case there should be some sort of open shed under which the animals should be tied up. The floor of the shed should be above the ground level, and should have just sufficient slope to carry off water. In rear of the animals there should be a channel to carry off the urine, and if this urine be mixed with earth it will form a valuable manure. The cow-dung will probably be used as fuel, but the dirty litter should be swept out daily, and the floor should be kept even and clean.

Urine of the cattle should be mixed with earth, and used as manure.

45. Neither brick-making nor burning should be allowed except at a place specially assigned, nor should clay for brick-making be excavated within the village. Should there be any old excavations they should be filled in with clean earth.

Brick-making.

46. Cremation should be conducted to leeward of the village, and away from all sources of water-supply. It should be carried out very thoroughly.

Cremation.

47. Burial-grounds should also be to leeward, and away from any source of water-supply, and the graves should be at least 4 feet deep.

Burial.

48. When in any village there is an unusual amount of sickness a report of it should at once be sent to the Mámlatdár who should take such action as may be necessary, and the Patel or headman of every village should be furnished with such simple medicines as are entrusted to the police and others to be administered. At such times extra care should be taken with regard to food and water, and personal and general cleanliness, and clothing.

Unusual amount of sickness should be reported.

49. Should cholera prevail, application for relief should be made upon the first appearance of diarrhœa, no matter how slight. It cannot be too often and too carefully impressed upon the people, that *during cholera the danger is not so much from direct contagion as in the emanations from decomposing cholera excreta*, so before decomposition can set in all discharges from persons attacked by

Cholera.

Special danger to be avoided.

cholera should at once be covered with earth, carried to a specially assigned place, and there carefully buried. If each fresh discharge be not removed as soon as passed it should always be covered with earth, and at once too. Bedding and clothes soiled by cholera discharges should be burnt.

Purification of places in which cholera has occurred.

50. Huts in which cholera has appeared should at once be emptied of their inmates and of everything removable. The roofs should be stripped off and the doors removed. The windows should be opened and kept open, and the floors should be dug up and plentifully sprinkled with lime. If the walls are simply mud-plastered the coating should be removed and renewed. Every part of the house and its furniture, such as it is, should be freely exposed to sunlight and air. In houses of the better class these measures would be inadmissible, except as regards the removal of everything that can be removed, and its free exposure. The doors and windows should be opened and kept open, and the particular room should be thoroughly cleaned, and its walls washed with hot lime and water.

Small-pox.—Protection by vaccination.

51. It is the duty of parents to secure their children against small-pox by having them vaccinated, and on no account should this duty be neglected. Every year there are thousands of deaths from small-pox, and in almost every instance it carries off those who have not been vaccinated. When the Government Vaccinator comes to a village all children of 3 months old and upwards should be taken to him to be examined and vaccinated, and his instructions should be implicitly followed.

Bodies of persons dying from cholera, small-pox, &c.

52. Bodies of persons dying of epidemics, as of cholera, small-pox, &c., should be disposed of as soon as the signs of death are unmistakable.

Application of rules.

53. As the opportunity offers these rules, or suggestions, may be applied to existing conditions, for instance, when a house is to be rebuilt let it be rebuilt as here recommended. Never lose the opportunity of improving a street, or public reserved site, or building. Let the Mahár quarter of the village be as well cared for as any other, for disease originating there through neglect may bring death to doors where cleanliness is observed.

54. Overcrowding, bad ventilation, neglected drainage, impure air and water, unripe fruit and vegetables, unwholesome and badly cooked food, neglect in removing refuse, and cholera excreta, low-lying and badly built houses, these are some of the chief causes of disease, and with ordinary precaution they are one and all of them preventible.

Preventible causes of disease.

55. As the occasion calls for it these rules will be supplemented, and all concerned should understand that at all times advice may be had from the officers of the Public Works, Medical and Sanitary Departments, as well as from Collectors and their Assistants.—*Sany. Commr. with G. R. No.* 2522, *Sept.* 13, 1879.

Supplementary rules.
Advice from Government officers.

(NOTE.—*The above suggestions were illustrated by sketch plans, which it has been impossible to insert here.*)

1*st.*—The cardinal requirement everywhere is cleansing and safe removal and disposal of house sewage.

2*nd.*—In all the smaller towns it is probable that the most efficient arrangements regarding drainage, at least for the present, will be to level and improve the surfaces of public streets, lanes, and house compounds, to provide ready escape for rain and surface water by well-made impervious surface drains, properly graded to the out-fall, so that all water may flow rapidly away and nowhere form surface pools, and to combine with this an efficient conservancy system, to keep as much of the house sewage as possible out of the surface drains.

3*rd.*—Shutting up bad wells and improving and protecting existing wells from subsoil pollution in the manner advised in our suggestions for improving Indian towns and villages.

And lastly, for anything that appears to the contrary, a little more animation and activity might be beneficially exercised to forward sanitary work both in towns and villages.—*Army Sany. Commr. with G. of I., No.* 7-277, *Aug.* 10, 1882.

3. **Collectors.**—The Collectors are to give the department as now organized all the aid in their power through the agency of their district and village establishments.—*G. R. No.* 3289, *Oct.* 23, 1876.

4. **Registers of births and deaths.**—The Superintendent of Vaccination must examine the original register of births and deaths at the villages themselves. If he finds fault with the manner in which these returns are prepared, he should not address the Mámlatdár on the subject, but the Collector or Assistant Collector in charge of the taluka, who will issue such orders as he may think necessary.

A Vaccinator should, whenever a sufficiently intelligent one can be spared, attend the Mámlatdár's kutcherry every month to assist in the compilation of the village return for transmission to the Superintendent of Vaccination and Health Officer.

Dispensaries.

5. **Examination.**—Dispensaries in the districts are to be examined by the Collectors and Assistants as well as by the Sanitary and Medical authorities.—*G. R. No.* 769, *March* 12, 1875.

6. **Rules regarding Charitable Dispensaries.**

Amount of Government grant, &c.

(1) Government will aid in the establishment of Charitable Dispensaries only when the Municipality of a Town or Local Fund Committee, or any private individual agree to share the expenses.

(2) The Government grant-in-aid shall, as a rule, be regulated according to the population of the town in which the dispensary is to be established, and shall not exceed—

Rs. 2,000 a year in towns with a population of ten thousand and upwards;

Rs. 1,200 a year in towns with a population of more than five, but less than ten thousand;

Rs. 600 a year in smaller towns.

But in no case shall the Government contribution exceed one-half the total cost as estimated by the Surgeon General.

Note.—The annual grant may, with the permission of the Collector, be paid to the Dispensary Committee at the beginning of the year.—(*G. R. No.* 2289, *July* 20, 1875.)

(3) Where dispensaries situated in small towns are of benefit to the surrounding district, the population test will not be strictly applied. Cases of this kind will be treated specially on a representation of the facts.

Rules for Dispensaries—(*contd.*)

(4) The first supply of all needful surgical and other instruments will be issued gratuitously from the public stores,* and upon all medicines provided, only 10, instead of 45 per cent. advance will be charged. With these exceptions the Government contribution on account of *every* kind of expenditure shall be limited to a fixed sum in accordance with Rule 2. The list of articles includes the fullest supply which can be permitted, but it is in all cases left to the discretion of the Deputy Surgeon-General of the Circle so to modify the list as to prevent needless expenditure.

(5) The Municipality, community, or individual (as the case may be) shall provide a suitable house, both as regards position in respect to the sanitary state of the place and neighbourhood, and its adaptation for a dispensary, which shall be subject to the approval of the Deputy Surgeon General or any officer appointed by him. The requirements for a dispensary building are, a receiving-room for patients, which may be part of the veranda protected from sun and rain, a surgery, a small room for the private examination of patients, a small room for males and one for females, each to contain four beds; quarters for the Medical Officer, the native pupils and servants, cook-room, latrines, and a dead-house.

2 Presses for medicines.
2 Tables for compounding, writing, &c.
1 Table for operations.
8 Cots, taped.
6 Benches.
6 Chairs.
Shelves, fittings, water and cooking vessels.

(6) They shall also furnish furniture, &c., agreeably to the list marginally noted.

(7) Applications for the establishment of dispensaries shall be made to Government either through the Surgeon General, Indian Medical Department, or through the Civil authorities of the district, who shall report to the Surgeon General.

(8) In forwarding the application to Government, the Surgeon General shall report whether, in his opinion, the application may be sanctioned, and whether there is a Hospital Assistant or Assistant Surgeon (according as may be required) available for the duty.

(9) The sanction of Government is necessary to the establishment of all dispensaries which may indent on Government for the supply of medical stores or claim any of the benefits of these rules.

* The list of instruments will be found with the rules, but is not given here.

Dispensary Committees.

(10) When Government have sanctioned the establishment of a dispensary, a Local Committee will be formed to manage the institution and keep and look after its funds.

(11) In towns or cities where there is a Municipality, the Municipal Commissioners shall be the Dispensary Committee.

(12) In other places the Taluka Local Fund Committee shall be the Dispensary Committee. In such cases the Collector of the district shall appoint a Chairman of the Dispensary Committee, and may appoint any one to be a member of it who takes an interest in the institution.

Duties and powers of Dispensary Committees.

(13) The Dispensary Committee shall see that the registers, &c. supplied to the Medical Officer by the Deputy Surgeon General are regularly and carefully written up, that the returns are regularly sent, the dispensary hours strictly observed, and that patients are not neglected or ill-treated so as to cause popular dissatisfaction. They shall keep a direct general supervision over the conduct of the dispensary, reporting any shortcomings to the Collector, who will submit the case for orders to higher authority, if necessary. They shall also keep an account of the Dispensary Fund, which will consist of the Government, Local Fund, Municipal and other subscriptions, moneys realised by the sale of medicines, &c. They must carefully watch over the finances of the institution, to see that it is managed with economy, and that the expenditure is kept within the funds at their disposal.

(14) The Dispensary Committee should endeavour to supplement Government, Local Fund, or Municipal contributions by raising endowments, donations, or subscriptions so as to form a Dispensary Endowment Fund.

(15) The object of the Fund is to accumulate a capital sum, the interest of which only shall be used for the expenditure of the dispensary, and which will, it is hoped, gradually render it wholly or partly independent.

(16) The following instructions are to be strictly attended to:—

(*a*) The accounts of all Dispensaries to which Government contribute are to be kept in a uniform form, both for receipts and disbursements, which the Surgeon General will lay down.

Rules for Dispensaries—(*contd.*)

(*b*) Annual accounts must be sent through the Deputy Surgeon General to Government as soon as possible after the 31st March, giving a complete abstract of receipts and disbursements during the year, the balance at the Committee's disposal, and other detailed particulars in a form to be laid down by the Surgeon General.

(*c*) All payments due to Government servants lent to dispensaries must be made at the same rates, and with the same regularity and punctuality, as if they were in ordinary Government employ.

(17) For the purposes mentioned in Section XIII., the Dispensary Committee shall depute two of their number to visit the dispensary at least once a month.

(18) The Committee shall render to the Collector quarterly reports of their visits in accordance with the preceding section. The Collector must see that the submission of these is not overlooked.

(19) The appointment, fining, and dismissal of all dispensary servants, except members of the Indian Medical Department, who are under control of their departmental superiors, shall rest with the Committee. All pay abstracts shall be forwarded to the Deputy Surgeon General for countersignature in the first instance; but the contingent bills should be paid by the Committee on the countersignature of the Chairman alone. In dispensaries other than Grant-in-aid Dispensaries, the countersignature of the Deputy Surgeon General is necessary on contingent bills.

Correspondence how to be conducted.

(20) All communications on medical matters between the Assistant Surgeon or Hospital Assistant and the Deputy Surgeon General should be sent direct to the latter. In matters affecting the expenditure and control of funds and administration of the dispensary, the Chairman of the Committee and the Collector or his Assistant or Deputy in charge of the talooka, shall be the medium of communication.

(21) In forwarding to the Surgeon General the annual report of the Officer in charge of a Dispensary, the Deputy Surgeon General shall report fully on his conduct and qualifications, and on the successful working or otherwise of the dispensary, adding such suggestions as he may think will tend to increase the efficiency of the institution. The report shall first be sent to the Collector for such information and extract as he may require for his Annual Administration Report.

The office of Deputy Surgeon General has now been abolished, and the duty of inspection has been assigned to Deputy Sanitary Commissioner.

Inspection of Dispensaries.

(22) The Deputy Surgeons General shall visit each dispensary in their respective circles at least once in the year, and as much oftener as they may be able, especially those on or near the Railway. They will carefully look into the general as well as medical management of each. Civil Surgeons shall also be deputed by the Deputy Surgeons General to perform this duty when they can be spared from their own duties, and when no other expense will be incurred but that which Government may sanction hereafter. They will report the results of the inspection to the Deputy Surgeon General.

(23) [Embodied in Order 2, para. 11.]

Internal management of Dispensaries, &c.

(24) The dispensary shall, as a rule, be open from 7 to 10 A.M. and from 5 to 7 P.M., for the treatment of ordinary out-patients.

(25) The dispensary shall not be left at all, if possible, at night by the Officer in charge; and he shall not, at any time, be compelled to visit *out*-patients who do not pay him, except in urgent cases and where the patient cannot be moved, or when an epidemic is prevailing, or in the case of Government servants entitled to his attendance at home.

(26) Payment is only to be demanded on account of medicines or medical advice at the dispensary, under Rules to be laid down by the Dispensary Committee.

(27) The number of in-patients to be under treatment at one time will be limited by the means at the disposal of the Committee, and the room available in the dispensary. Where only a few can be admitted, the most interesting cases should be taken in, subjects of surgical operations or of severe injuries.

(28) The dissemination of vaccination shall be considered an essential part of the duties of officers in charge of dispensaries, for which purpose days and hours are to be fixed, and correct registers kept according to prescribed forms.

(29) It shall be the duty of an officer in charge of a dispensary when there is no other Medical Officer at the station, to examine all corpses sent by the judicial authorities for medico-legal examination, upon which he is to make the usual report.

Registers and Returns.

(30) Registers of sick, &c., are to be regularly kept, agreeably to the usual forms.

Rules for Dispensaries—(*contd.*)

(31) Every sick applicant, on his name being entered on the Register, shall be provided with a paper according to Form 92 of the Medical Regulations, on which the prescriptions and, in important cases, the symptoms shall be noted at each visit; on the medicine being dispensed, the Case Diaries shall be retained in the dispensary, arranged and re-issued to the applicant at the next visit.

(32) Separate monthly returns of in and out-patients shall be transmitted through the Deputy Surgeon General to the Surgeon General.

(33) The annual reports are to be carefully drawn up, and punctually submitted on 1st April; they should comprise:—

I. The Medical topography of the locality; this is to form the introductory part of the early reports of the dispensary.

II. Leading facts of the Meteorological observations made during the year, and general remarks on the weather of each month.

III. An annual return according to Form No. 50, Medical Regulations.

IV. A notice of the different forms of disease, arranged in the order of Form No. 50.

V. The diaries of six of the most interesting and important Medical and Surgical cases which have occurred during the year, either among the in or out-patients.

VI. The Department of Vaccination is to be noticed, numbers vaccinated, caste, sex, age, condition of lymph, &c., in accordance with forms and instructions issued.

Medicines and Instruments.

(34) The cost of the supplies of Europe and country medicines, and of contingencies, pay of Medical Officer and of servants, &c., shall be defrayed out of the general funds of the institution, comprising interest on endowments, Government, Municipal, Local Fund grants, local subscriptions, and receipts of all kinds. Government being only a subscriber, all excess beyond the Government contribution must be paid by the Committee from their funds.

(35) Dispensary Committees will have their own rules as to whether the dieting of in-patients should be at the Committees' charge or otherwise.

(36) Indents for medicines and instruments are to be countersigned by the President or the Vice-President of the Municipality, or by the Collector or his Assistant or Deputy, and submitted to the Medical Storekeeper through the Deputy Surgeon General. In all cases they must be prepaid.

(37) The instruments provided by Government on the first establishment of a dispensary are a free gift, and become absolutely the property of the dispensary, to be disposed of as the Committee may think best. But they cannot be returned into store in exchange for others, nor can any instruments be thereafter obtained from the Public Stores, except upon payment.

(38) Repairs to instruments may be made by the Cutler to the Medical Stores, Bombay, free of cost, for which purpose the instruments are to be sent to Bombay, the cost of any articles expended in such repair being met by the dispensaries concerned.

(39) As the expenditure of medicines is a costly item in the accounts of Charitable Dispensaries care is to be taken that an expensive medicine shall not be indented for when a less costly one will do. To guide Deputy Surgeons General in controlling such expenditure, the Examiner of Medical Accounts shall forward to them yearly a priced invoice of all drugs and medicines in store.

Miscellaneous.

(40) Assistant Surgeons placed in charge of dispensaries receive Rs. 100 in addition to the pay of their grade if belonging to the 3rd class, and of Rs. 150 if belonging to the 2nd or 1st class. In like manner, certain Hospital Assistants educated in the Vernacular class are allowed Rs. 30 in addition to the pay of their rank, so long as they remain in the 3rd class. In estimating the cost of a dispensary, however, for the purpose of calculating the amount of the grant-in-aid towards it, the pay and allowances of a 3rd Class Assistant Surgeon alone shall be taken into account, the cost of the increased emoluments of a 2nd or 1st Class Assistant Surgeon being met by Government whenever occasion arises.

(41) In cases where dispensaries have been founded by private benefactors, and Government have agreed to support the dispensary on certain terms, those terms will be adhered to.—*Notification, March* 4, 1875.

It is clear that where the President of a Committee takes no trouble to see whether the subordinate members thereof do or do

Rules for Dispensaries—(*contd.*)

not perform their duties, they are not likely to interest themselves in those duties, and there is practically no check on or supervision of the work done by the officer in charge of the dispensary.

All Collectors should be requested to take special care to render the supervision exercised by Dispensary Committees regular and effective.—*G. R. No.* 3869, *Oct.* 8, 1878, *and No.* 2659, *May* 21, 1880.

7. **Salaries.**—In order to prevent unauthorized payments, the Deputy Surgeon General is to send the Collector a list, showing the authorized salaries of the dispensary servants, and to communicate changes that may occur from time to time.—*G. R. No.* 2308, *July* 27, 1874.

Lunatic Asylums and Civil Hospitals must be visited by the Surgeon General himself, while the Deputy Sanitary Commissioners should when on tour visit and examine the dispensaries within their charges, applying to them the same strict and searching scrutiny as was exercised by the Deputy Surgeons General. The additional work thrown on the Deputy Sanitary Commissioners will be but light, and is obviously of a cognate character to their general duties: Government are clearly of opinion that it will not justify any claim to additional remuneration. The examination of dispensaries, to the full extent to which it can be done by officers not possessing special medical knowledge, should also form an important part of the duties of district officers, and Government particularly request all Collectors to impress this upon their Assistants and Deputies, and themselves to watch carefully that the orders of Government in this respect are carried out.—*G. R. No.* 1201, *Apr.* 26, 1880.

8. **Reports.**—The reports of the Medical Officers in charge of dispensaries are to be sent by the Collector to the Deputy Surgeon General, after extracting what is wanted for the Collector's Administration Report.—*G. R. No.* 5019, *Sept.* 18, 1874.

9. **Accounts.**—The annual summaries of dispensary accounts are submitted by the dispensary officers to the Collectors, who examine and countersign them before forwarding them to the Deputy Surgeon General for transmission to the Surgeon General, Indian Medical Department. Should the Collectors discover errors in the summaries, they will at once return them to the dispensary

officers for correction and re-submission.—*G. R. No.* 3192, *Nov.* 8, 1877.

10. **Government grants.**—The Government grants to dispensaries are to be revised and adjusted triennially.—*G. R. No.* 3192, *Nov.* 8, 1877.

11. If a Medical Officer of higher rank than is sanctioned is sent to any dispensary, Government pays the difference between his pay and allowances and those sanctioned for the dispensary in addition to the regular grant.—*G. R. No.* 2571, *Aug.* 21, 1874.

12. **Leave allowances.**—The leave and travelling allowances of Medical Officers in charge of dispensaries are paid out of provincial revenues.—*G. of I. No.* 2223, *July* 17, 1873.

13. **Extra allowances.**—A Local Government may sanction the grant from Local or Municipal Funds of an addition not exceeding Rs. 15 a month to the pay of an Hospital Assistant, provided that the Local Government is satisfied that the Hospital Assistant does work in excess of the duty for which he is paid by the Imperial Government, and which could not properly be required from him in return for his regular pay.

2.—Provincial Funds being derived from the same sources as the Imperial Revenues stand on a different footing from Local or Municipal Funds, and no addition should be made from Provincial Funds to the pay of an Hospital Assistant or any other officer paid from Imperial Funds, without the previous sanction of the Government of India.—*G. of I. No.* 1076, *June* 22, 1876.

14. **Medicines.**—With reference to No. 26 of the Dispensary Rules, the fact of any Municipality or Local Fund Committee undertaking to provide for the gratuitous distribution of medicines is to be reported to Government by the Collector through the Medical Department.—*G. R. No.* 1557, *May* 3, 1873.

15. Medicines, &c., for dispensaries in Native States are no longer supplied from Government Stores, but obtained privately.—*G. R. No.* 6261, *Oct.* 19, 1877.

16. **Savings.**—All savings of dispensaries are to be invested in Government paper when the sums are large enough in the name of the Collector, otherwise in the Government Savings Bank in the names of the Collector and Dispensary Committee.—*G. R. No.* 1493, *May* 15, 1875.

VACCINATION.

17. **Co-operation.**—Collectors and Assistants are to co-operate with the officers of the Vaccination Department, and if necessary report the Vaccinators to the Superintendent.—*G. R. Aug.* 31, 1871.

18. **Talooka Vaccinators.**—Each talooka is under a recent arrangement to have a separate Vaccinator for the benefit of the rural population, paid out of the Local Funds.

Collectors and their Assistants will now have a more direct interest in seeing that the Local Funds contributions to the Vaccination Department are utilized to the utmost. Perhaps the most useful and direct form which their assistance can take is that of seeing that the village officers keep the list and vaccination registers correctly and punctually. They should also insist upon timely intimation being given of the outbreak of small-pox in any particular locality, in order that the attention of the Assistant Superintendent may be specially directed to its suppression.—*G. R. No.* 2399, *Aug.* 30, 1871.

All Inspectors of Vaccination are to report themselves to Collectors and their Assistants whenever the opportunity offers.—*G. R. No.* 3078, *Oct.* 9, 1878.

19. **Municipal Vaccinators.**—Towns are required to pay for the Vaccinators stationed in them, and many Municipalities support Vaccinators of their own. The Municipalities have control over these Vaccinators, and much good may be effected, especially in Mofussil towns, by the direct personal interest the members of the Municipality may take in the way in which the Vaccinator carries on his duties. It is not long ago that a Municipality withheld a Vaccinator's pay because they considered he had been idle.—*G. R. No.* 1481, *June* 24, 1870, *and No.* 2399, *Aug.* 30, 1871.

20. **Vaccination of Government Servants.**—Nobody is for the future to be admitted to Government service unless he has been vaccinated.—*G. R. No.* 4935, *Aug.* 14, 1877.

21. **Returns.**—Vaccination returns are forwarded by the Vaccinators to the Mamletdars weekly, and by the Mamletdar to the Assistant Collector of the Talooka.—*G. R. No.* 75, *Jan.* 6, 1873.

22. **Inoculation.**—The prohibition of inoculation is not justifiable unless really complete and thoroughly efficient arrangements have been made for the protection of the people by vaccination.—*G. of I. Notif., Aug.* 12, 1872.

The practice of inoculation can only be punished by the dismissal from the service of any Government servants proved to have connived at it.—*G. R. No.* 52, *Jan.* 27, 1878.

23. **Inspectors.**—University graduates may, if pre-eminently qualified, be permitted to enter the first or second grade of Inspectors of Vaccination, without passing through the lowest grade.—*G. R. No.* 2096, *June* 7, 1882.

Cholera.

24. **Medical assistance.**—On the outbreak of cholera in the districts the local authorities are to apply for assistance to the Deputy Sanitary Commissioner and the nearest Medical Officer, and every Medical Officer is to exert his best endeavours to supply such medicines and medical aid as are at his disposal without injury to his immediate charge.—*Govt. Notif. May* 20, 1846, *and G. R. No.* 2337, *Aug.* 4, 1875.

25. **Reports.**—Collectors are to report outbreaks of cholera, as soon as they occur, direct to Government.

If it should break out, at, or near, any line of railway, they are to give immediate intimation to the Municipal Commissioner, Bombay.—*G. R. No.* 410, *Feb.* 26, 1867, *and No.* 1570, *Aug.* 22, 1868.

26. The civil authorities are to arrange for immediate information of the outbreak of cholera or small-pox in any village within twenty miles of a military cantonment (whether legally established under Bombay Act III. of 1867, or any other place at which troops are stationed) being communicated to the Commanding Officer.—*G. R. No.* 2222, *Sept.* 21, 1869; *No.* 2691, *Sept.* 22, 1871; *and No.* 357, *Feb.* 6, 1877.

27. Collectors are to send reports weekly or oftener if necessary to Government through the Sanitary Commissioner, during visitations of cholera or other serious disease. The preventive measures adopted should be reported.—*G. R. No.* 1746, *June* 11, 1875.

The weekly reports to be submitted by the Collector should contain full accounts of the preventive measures adopted, and the Sanitary Commissioner should note, with such observations as he

may deem necessary, whether the measures adopted are such as he considers best under the circumstances, in accordance with the instructions conveyed in Government Resolution No. 1746, dated 11th June 1875.—*G. R. No.* 1684, *May* 27, 1881.

28. **Simple rules.**—When cholera breaks out and there is no Medical Officer present, the following rules are to be observed by the civil officer:—

(1) Record and report the actual number of daily sick, and the average number and percentage of deaths to attacks.

(2) If possible always give the dates of the first and last attack, and in stating particulars always support them by dates of occurrence.

(3) Early report of attack can be enforced under Section 73 of the Municipal Act.

(4) Supply medicines and disinfectants.

(5) Divide the town into wards for supervision and cleansing.

(6) Issue admonitory notices as to caste dinners, weddings, pilgrimages—as to immoderate use of unripe fruit, vegetables, &c., and as to purity of drinking water.

(7) If it can be done, light fires round infected spots.—*G. R. No.* 1394, *May* 8, 1876.

29. **Precautions on Railways.**—During outbreaks of cholera the Railway authorities are to take special measures against the overcrowding of trains and for the booking of passengers without undue pressure. In communication with the civil authorities they are to establish temporary hospitals at those stations where great crowds of people are expected, and the charge is to be met from such local funds as may be available.—*G. of I. with G. R. No.* 3135, *Oct.* 6, 1876.

30. **General precautions.**—As to the great importance of avoiding overcrowding in time of cholera, civil officers should direct their attention to prevent overcrowding in jails and by pilgrims in villages and towns. Barracks should never be allowed more than the regulated number. If accommodation is required for more, a temporary shed might be erected in which short-term men might be housed.

As regards pilgrims, all that is desired is to divert the stream from villages and towns and cantonments as far as possible, and to provide them proper camping grounds, good food and hospitals,

with hospital comforts for the sick. Anything approaching to a regular quarantine is undesirable.—*G. of I. No.* 256-264, *Oct.* 22, 1874.

31. Instruction for the administration of cholera mixtures.

NOTE—The tin measures now supplied hold in the larger end one ounce, and in the smaller half an ounce.

Village and Police Officers are strictly enjoined to use these measures alone in administering medicines and not to give the medicines haphazard. They should also be careful to distinguish the mixture *with* opium from that *without* the drug. The two kinds of medicines are issued in bottles of different shapes so as to ensure easy recognition, even in the dark. The mixture *with* opium is to be given when the patient is suffering from vomiting and purging, but is to be discontinued immediately should the patient be found to be undergoing a state of collapse. The mixture *without* opium is to be given after the vomiting and purging have ceased.

Cholera mixture with opium.

The doses are—

At adult age	1	ounce in water.
„ 16 years	½	„ „
„ 8 „	180	drops „
„ 4 „	80	„ „
„ 2 „	40	„ „
„ 1 year	20	„ „

Cholera pills should not be given with the mixture.

To a person above 8 years of age the dose may be repeated once or twice at the end of an hour or two if the vomiting and purging do not cease.

To a child under 8 years half a dose may be repeated as above.

Should there be collapse this mixture should not be given.

Cholera mixture without opium.

The doses are—

At adult age	1	ounce in as much water.
„ 16 years	½	„ „
„ 8 „	¼	„ „
„ 4 „	60	drops in a little water.
„ 2 „	30	„ „
„ 1 year	15	„ „

These doses may be repeated every one or two hours after vomiting and purging have ceased, until the pulse improves and the skin becomes warm.—*Surg. Genl. with G. R. No.* 3051, *Aug.* 9, 1882.

The two kinds of mixture should be kept in different bottles. The medicine has been found to be very efficacious when judiciously administered, but uneducated policemen cannot be expected to know the proper dose, and there is reason to believe that they sometimes give overdoses. All dispensaries should be supplied with a sufficient number of tin measures (those for adults and for children being different), and the Hospital Assistants should give them out with the medicines, and give the police or other persons instructions as to their use.—*G. R. No.* 3003, *Sept.* 13, 1881.

When cholera breaks out at any place, native officers at other places are much inclined to exclude people belonging to the former. Though this sort of quarantine cannot be very effective, it must to some extent lessen the chances of infection spreading. But as it cannot be carried out without some hardship to individuals, and as the people themselves like to have as little intercourse as possible with those belonging to places where there is cholera, instructions should be issued to the district officers and police not to attempt to enforce segregation, though they may warn the people of the danger of frequent communication between places where cholera exists and where it does not.—*G. R. No.* 3003, *Sept.* 13, 1881.

32. **Expenditure.**—As to the joint and several responsibility of Medical and Administrative Officers in case of the outbreak of an epidemic, it is the duty of the Medical and Civil Officers to decide on the measures to be adopted in concert, and to do the best they can, *with reference to available funds*; there must be a limit to all expenditure, and it would be better to consult the Municipality with reference to the expenditure it can afford, and to adopt cheaper measures, even if the Medical Officer does not think them quite so likely to be effectual as more expensive ones.—*G. R. No.* 2342, *Aug.* 5, 1875.

33. In non-municipal towns the expenses of white-washing, &c. in time of cholera must be borne by the people themselves.—*G. R. No.* 3389, *Oct.* 22, 1875.

34. Expenses of Hospital Assistants sent by the Medical authorities to fairs are to be paid by the Local Funds when such fairs are not self-supporting.—*G. R. No.* 3009, *July* 19, 1876.

35. In the case of sudden outbreaks of cholera in the districts, Collectors have authority under the Medical Code to employ native doctors on salaries not exceeding Rs. 20 a month; this expenditure is Provincial, and requires the sanction of Government in the Financial Department.—*G. R. No.* 4033, *Sept.* 20, 1877.

36. **Drinking water.**—Samples of the water usually drunk in the villages or towns attacked by cholera are to be sent to the Chemical Analyser.—*G. R. No.* 4106, *Dec.* 8, 1873.

37. **Camping grounds.**—The selection of grounds outside military limits for the purpose of encamping troops in case of any epidemic disease breaking out should be made by the military authorities in consultation with the Collectors.

As a general rule the land so selected will be dry moorum soil unfit for cultivation. Where cultivable land is unavoidably chosen, the preferable course will be for the Collector to enter into an agreement with the proprietor by virtue of which the land can at once be taken temporary possession of on payment by the Collector of whatever sum he may consider just on account of damage to crops and rent of land.

Proprietors will, it is believed, gladly adopt this course rather than be permanently deprived of their land under the Act.—*G. R. No.* 2749, *June* 28, 1865.

38. **Cattle disease.**—Serious outbreaks of foot and mouth disease are to be reported by Collectors to the military department but not ordinary visitations.—*G. R. No.* 1864, *June* 21, 1877.

Reports of cattle disease breaking out need not be sent to Government unless it should appear in so unusually virulent and destructive a form as, in the opinion of the District Officers, to call for special measures on the part of Government for its suppression. —*G. R. No.* 2947, *Oct.* 14, 1874.

39. **Water for Analysis:—**

RULES.

1. The quantity of water sent for examination should not be less than half a gallon. (Three ordinary quart bottles or six soda water bottles.)

2. Glass-stoppered bottles are the best, and the most convenient kind for holding the half gallon of water is the glass-stoppered bottle known as the "Winchester quart." If these are not pro-

curable, ordinary bottles of light coloured glass may be used, as it is impossible to ascertain when an opaque bottle is clean; they should be tightly closed with new corks, and the cork should be soaked in some of the water from the source for two hours before being used.

3. The bottles must be absolutely clean. They should, after ordinary cleansing, be washed out with a little strong sulphuric acid, then well washed with water till the washings are no longer acid, and finally rinsed out with some of the water to be sent for analysis.

4. The bottle ought to be nearly, but not quite full. If a glass-stoppered bottle, the stopper should be securely tied over with a piece of clean calico.

5. The water of a tank or river should be collected from a place where it is not subject to artificial disturbance; in the case of a river the middle of the stream is the best place; and the entrance of floating impurities should be avoided by immersing the bottle in the water, taking care that the mouth shall open at a little distance below the surface.

6. Each bottle should be labelled with the name of the source and the date of collection.

7. The bottles containing water should be securely packed, and transmitted to the Laboratory with the least possible delay. During transit the cases should not be exposed to the direct rays of the sun.—*Chemical Analyser with G. R. No.* 2288, *July* 30, 1875.

The packages should be addressed thus:—

Water for Analysis.

To

The Travelling Water Analyst,
Sanitary Department,
Bombay.

"Due intimation should be given to the Sanitary Commissioner's office when samples have been despatched, and application should be made to the same office when sources of supply are to be examined. As samples should be examined as soon as possible after they have been bottled, it is very necessary that they be sent by the quickest route—by rail when possible, and not through the Commissariat Department if it can be avoided.—*Sany. Commr. with G. R. No.* 4148, *Dec.* 8, 1881.

CHAPTER XXI.

REGISTRATION.

It has not been thought necessary to do more than insert general rules under this chapter. With the exception of Collectors of Districts, Revenue Officers outside the Special Registration Department have almost nothing to do with the subject of registration, and it seems superfluous therefore to insert circular orders by the Inspector General of Registration, or regulations for the internal economy of the department under him.

Collectors of Districts are District Registrars. Special Sub-Registrars are appointed at most Mamlutdars' stations.—*G. R. No.* 1958, *Mar.* 24, 1882.

The law on the subject is Act III. of 1877.

1. Rules under the Act.

[NOTE.—The rules relating to registers, bills, and other matters of detail, are omitted.]

* * * *

(22) The fees received for registration, searches, copies, &c., shall be remitted daily to the nearest treasury, and the signature of the officer in charge of the treasury shall be taken in the cash book. If a Sub-Registrar's office be at a place where there is no treasury, remittances shall be made whenever the amount in hand exceeds Rs. 50.

* * * *

(25) Every Registrar's office shall be a central office of record for the district, and such of the registration, cash, minute, day and batta books of the subordinate offices as at the commencement of each calendar year are complete, and date back five years, shall be transferred to it. The indexes of each Sub-Registry office shall be retained in the office to which they belong.

(26) The following papers, &c., in the Registrar and Sub-Registrar's offices shall be destroyed after the lapse of two whole years from the date on which such papers, &c., or the proceedings to

Rules under the Act—(*contd.*)

which they relate, were finally disposed of, subject, in the case of a Sub-Registrar's office, to the sanction of the Registrar of the district. A list shall be kept of the papers so destroyed in the form specified.

Fixed and extra contingent bills, bills for printing and stationery, indents for dead-stock, arrears returns and batta returns, summonses, ordinary correspondence excepting circulars and standing orders and other papers useful for reference, applications for summonses and warrants under Sections 36 and 39, for searches and inspections under Section 57, for attendance at the private residence of parties, and for leave, reports of appointments and delivering over and receiving charge of office, receipts granted under Section 52 or under Rule 35, and subsequently taken back under Rule 53 or 60, and counterparts, of such receipts, and of notices as to documents being ready for delivery.

If the destruction of any papers, &c., other than the foregoing is desired, the previous sanction of the Inspector General or, in Sind, of the Branch Inspector General must be obtained.

(27) The documents of which the destruction is authorized by Section 85, if they remain unclaimed for a period exceeding two years, shall not be destroyed without the previous sanction of the Inspector General or, in Sind, of the Branch Inspector General, nor until a notice has been issued to the parties concerned. The two years shall be reckoned, as to documents the registration of which has been refused, from the date of refusal, and as to documents which have been registered, from the date of registration.

* * * * *

(30) Fines imposed under Section 24 or 34 of the Act shall be as follows—

If the delay has been less than one month,—2½ times the proper registration-fee.

If more than one month, but less than two months,—5 times the proper registration-fee.

If more than two, but less than three months,—7½ times the proper registration-fee.

If more than three months,—ten times the proper registration-fee.

* * * * *

(33) All Registration offices shall be opened daily, Sundays and holidays excepted, between 11 A.M. and 5 P.M.

(34) Registrars should report all appointments made by them under Section 11 or 12, and all changes in the officers in charge of Registrar's and Sub-Registrar's offices respectively.

* * * *

(37) The endorsement to be made under Section 52, on every document presented for registration shall be written by the registering Officer with his own hand, on the face of the document in the following form:—

"Presented at the Office of the Registrar, or Sub-Registrar, of between the hours of 2 and 3 P.M., on the 30th July 1877."

If a document is impounded under the Stamp Act, the words "impounded under Section of the Stamp Act" shall be written on the face of it, and signed by the registering Officer below the above endorsement.

(38) The proper fees shall then be taken, and the first four columns in the Day-Book filled in at once.

The daily number under which the document is entered in the Day-Book and the Minute Book should be endorsed on the document.

(39) In calculating copying-fees a fraction of a folio shall be counted as a whole folio. When a document is so short that the copy of it will probably occupy less than one page of the Register Book, the whole number of words should be counted. In other cases the number of folios may be counted by multiplying the average number of words in five different lines in different parts of the document by the number of lines in the document (a fraction of a word being counted as a word), and dividing the result by a hundred.

(40) On receipt of the fees the registering Officers shall write on the face of the document a note as to the fees received.

(41) In considering whether a document presented for registration should be accepted the registering Officer should not concern himself with questions as to its validity, but should be careful only to see that it fulfils the following requirements of the law:—

(1) that it be properly stamped;
(2) that it be presented within the proper time;
(3) that it be presented by a competent person;
(4) if it relates to immoveable property, that it is not open to objection under Section 21; and

Rules under the Act—*(contd.)*

(5) that the provisions of Section 19 are complied with if that section be applicable.

(42) If there be no objection on the face of the document to its being accepted, the inquiry under Section 34 shall be proceeded with; and if the document is admitted to registration, the endorsements and certificate under Sections 58 to 60 shall be made.

Admission of receipt of consideration shall only be endorsed when voluntarily made.

If an executing party admits execution but denies the receipt of consideration in whole or in part, registration is not therefore to be refused, but the denial of receipt of consideration shall be mentioned in the endorsement.

When the registering Officer is acquainted either with the persons admitting execution or with the witnesses to their identity, he shall mention the fact in the endorsement.

* * * * *

(44) When a document admitted to registration is being copied in the appropriate register book, the value of the stamp and the stamp-vendor's endorsement shall invariably be transcribed at the beginning of the copy, and also on the memoranda or copies prepared under Sections 64 to 67; but these shall not be taken into account when calculating the copying fees.

(45) In Book No. I., compulsory registrations shall be distinguished by the letter "A" appended to the serial number, and optional registrations by the letter "B"; and copies, memoranda, of certificates under Sections 64, 65, 66, 67, and 89, filed in supplements to Book No. 1., Parts I. and III., shall be distinguished by the serial numbers 1*a*, 2*a*, 3*a*, &c.

To determine whether the registration of a document in which no value is specified is compulsory or not, the value of the stamp affixed thereto shall be taken to indicate the value of the interest.

* * * * *

(49) Errors, erasures, interlineations, &c., in original documents must be copied into the register book exactly as they appear in the documents. Marginal notes shall be written in column 1, explanatory of such errors, &c., in the prescribed manner.

(50) On the copy in the register book being completed, the registering Officer having carefully compared it with the original, shall certify under his signature that it is a true copy.

No erasure or alteration shall be made in the registers; any error made at the time of copying shall be bracketed in red ink, and the correction written above in red ink, and this shall be attested on each side by the initials of the registering Officer. Every interlineation or addition shall be similarly noted and attested.

When any such corrections are made, they shall be mentioned in the form of certificate.

* * * * *

(54) Documents of which the registration is not complete, and registered documents pending delivery, shall be kept separate.

A list of documents, the registration of which is not completed, and of those registered, but unclaimed for more than one month from the date of completion of registration, shall be hung up to public view in the office of every registering Officer.

If a document remains unclaimed for one calendar month after its registration, or after registration has been refused, the registering Officer shall, on the day following the last day of such month, issue a notice to the presenter of the document, informing him that if it be not claimed within a further period of one calendar month an extra fee at the rates prescribed in article 37 of the fee table will be leviable before it can be delivered to him. Such notices shall be sent by post, post paid.—(*B. G. Notn.* 3684, *May* 14, 1883.)

(55) When a Sub-Registrar registers a document relating to immoveable property not situate within his own sub-district and the mistake is brought to notice, he shall direct the presenter to present it again in the proper office, where it shall be registered afresh without additional charge.

(56) A copy of every order passed by a Registrar in appeal shall, if registration be ordered, be sent to the Sub-Registrar from whose decision the appeal was made, and shall be copied by the latter in the last column of his Book No. II.

(57) Commissions issued under Section 33 or 38 and the returns thereto shall be recorded in a separate file.

(58) In taking evidence regarding the identity of parties appearing before him, the registering Officer should prefer witnesses of respectability or well known persons, such as Government Officers, Vakeels ordinarily practising at the station, or persons with whom he is personally acquainted.

Rules under the Act—*(contd.)*

(59) Fees are to be levied for summonses and warrants issued under either Section 36 or 75 at the rates prescribed in the fee table, and to be credited in the batta book.

For the purposes of para. 4 of Section 75, Registrars will themselves issue process for the attendance of witnesses. In the district of Bombay the Registrar will himself arrange for the service or execution of such processes, elsewhere they should be sent to a Mámlatdár, Mukhtyárkar, or Mahalkari, for the purpose of being executed.

* * * * * * *

(61) Every application to a registering Officer for copies, searches, inspections, &c., shall be made in writing and shall be numbered and filed by the registering Officer, and upon it shall be endorsed the date of receipt, the date on which the requisition was satisfied, and the amount of fee received.

Registering Officers must see that the provisions of the stamp-law are complied with, as to applications made under this rule and as to copies of documents furnished to applicants.

(62) When the Sub-Registrar at the Huzur Station is appointed by the Registrar under Section 11 to perform his duties during his absence in his district, or when, although not so appointed, he is, during the Registrar's absence, placed in charge of the District Record-room, the fees received for copies from the records shall be credited in the Sub-Registrar's accounts, and he shall be allowed his usual percentage commission on such fees.

(63) No postal charges shall be levied for the transmission of memoranda or copies of documents, under Sections 64, 65, 66 and 67. The fees charged cover all expenses, and the postage shall be paid by the officer levying such fees.

* * * * * * *

(66) Fees on documents of which the registration is finally refused shall be refunded to the parties entitled to the same. A register of such refunds, and of refunds of fees surcharged, and of fines remitted, shall be kept by each registering Officer.

* * * * * * *

(68) Sub-Registrars in the Mofussil, other than those at Sadar stations, should close their accounts on the date of each month on which the accounts of the treasuries, into which their receipts may

be paid, are closed; those at Sadar stations should close them on the last day of the month.

* * * * * * *

(72) Fees received after the hour at which the treasury, into which payments have to be made, may be closed, shall be kept by the registering Officers till next day, and then paid into the treasuries along with the receipts for that day.

In Sadar stations, where the treasury accounts are closed on the last day of the month, any fees received on that day by registering Officers, subsequent to the closing of the treasury, shall be shown in their accounts for the following month.

(73) Every Registrar shall fill up such annual returns as may be called for by the Inspector General, and shall, on or before the 30th June, submit to the Inspector General a brief annual report containing such general remarks as he may deem necessary on the amount of registration work performed by himself and his Sub-Registrars during the year ending on March 31, distinguishing compulsory from voluntary registrations, showing the nature of the documents registered, the number of result of appeals under Section 72, of applications under Section 73, and of suits under Section 77, the amount of fees collected in his own office and those of the Sub-Registrars, drawing attention to the inconvenience, if any, attending any of these rules or the authorized table of fees, and submitting any suggestions which he may have to offer for facilitating, extending, or improving the system of registration.

(74) All Sub-Registrars, except those of the Presidency District, Kurrachee, and Aden, shall provide, out of the percentage of fees paid to them as remuneration, whatever writing materials they require for the work of their respective offices, except such blank forms and books as are supplied by Government.

(75) The Karkuns employed in mofussil Sub-Registry offices shall also be paid by the Sub-Registrars out of their percentage. Subject to the approval of the Inspector General, the number of Karkuns to be employed in a Sub-Registry office, and the amount of monthly remuneration to be paid to each of them, shall be determined by the Registrar of the district. In no case shall the salary of any Karkun be less than Rs. 8 per month if employed by a special Sub-Registrar, nor less than Rs. 6 per month if employed by an *ex-officio* Sub-Registrar, whether the percentage

Rules under the Act—*(contd.)*

receipts be above or below the abovenamed sums. On January 1 and July 1 in each year, every Sub-Registrar shall furnish to the Registrar a return showing the amount paid by him to his establishment during the preceding six months. No Sub-Registrar shall employ, fine, or dismiss any Karkun save with the sanction of the Registrar.

(76) *Ex-officio* Sub-Registrars—

(1) Shall not write up during the regular office hours of the Kutcherry any of the Register Books or Indexes, nor any of the Returns, nor any book except the Minute Book, the Day-Book, the Cash-Book, and the Batta Book;

(2) Shall not employ any of the parties to a document, nor any agent, relative, or friend of any such party or other person interested in the document, to write any of the Registration Books, Indexes, Returns, or Endorsements relating to such document, nor get any such writing done without remuneration by any person attending the kutcherry on any public business;

(3) Shall not employ any Government servant to write any of the Registration Books, Indexes, Returns, or Endorsements, during the ordinary hours of duty of such servants; and

(4) Shall be responsible for all writing for registration purposes being done legibly and distinctly, and for the Book, Indexes, and Returns being kept in a neat and orderly manner under penalty of refunding the percentage of fees paid for any writing not to the satisfaction of the Registrar.

(77) Registrars may, at their discretion, withhold percentage allowance from any Sub-Registrar who may be found to be negligent in the performance of his duties.

(78) Every Registrar shall, if possible, examine the Books, Indexes, Accounts, and other records of the Sub-Registrar's subordinate to him once in every official year. He shall make a memorandum of all errors, acts of negligence, or doubtful practices observed, and shall send one copy to the Sub-Registrar and another to the Inspector General with remarks or suggestions. He shall particularly

direct his attention towards ascertaining whether the same persons have been in the habit of attending at the Sub-Registry Office an extraordinary number of times to give evidence as to the identity of executants. He shall also, under Section 52, authenticate the books examined by making a record in each.

If a Registrar is unable, owing to other duties to visit all the Sub-Registry Offices of his district in one year, he shall arrange for such offices as he cannot visit being examined by an Assistant or Deputy Collector, and every Sub-Registry Office shall at all times be open to inspection by the Assistant or Deputy Collector in charge of the taluka. Every Sub-Registrar's Office not situated within the charge of some Inspector of Registration will, according to the orders of Government, be inspected once in every official year by the Assistant or Deputy Collector in charge of the taluka.

An Assistant or Deputy Collector examining a Sub-Registry Office should make a report to the Registrar of all errors, acts of negligence, omissions, or doubtful practices he may observe, and the Registrar will thereupon issue such orders as he deems necessary to the Sub-Registrar; the Assistant or Deputy Collector should not issue orders direct to Sub-Registrar. He shall authenticate such books as he may inspect in the manner prescribed for Registrars. A copy of his report shall be forwarded by the Registrar to the Inspector General, with remarks or suggestions.

(79) Every Inspector of Registration shall carefully inspect the books, accounts, &c., of each Sub-Registry Office in his charge, if possible once in every official year, and shall, on each occasion, make a memorandum of all errors, acts of negligence, omissions, or doubtful practices which he may observe. He shall forward one copy to the Inspector General, and another to the Registrar of the district. The latter will thereupon issue such orders to the Sub-Registrar as he may deem fit, but no Inspector shall issue any order direct to any Sub-Registrar. Such books of the Sub-Registry Office as may be examined by an Inspector shall be authenticated by him under Section 52 of the Registration Act in the manner prescribed for Registrars.

(80) On or before the 10th of every month each Inspector shall submit to the Inspector General a diary containing full information as to his movements during the preceding month. He shall also submit an Annual Report, in which are to be noted all deeds of a peculiar or extraordinary character which have come under his

Rules under the Act—(*contd.*)

observation during his examination of the Register Books. Special mention is also to be made of the state of the Indexes in the several offices, whether they afford all necessary facilities for reference, and whether any steps are recommended for their improvement.

(81) In Sind all the above reports and returns shall be made to the Branch Inspector General.

Annual Departmental Registration Examination.

(82) A departmental examination in questions relating to the Registration Act and Rules and the General Stamp Act shall be held yearly in September in each district. All Clerks and Kárkuns of the Registration Department in the direct employ of Government shall be required to pass such examination before being confirmed in their appointments. The Kárkúns of any Sub-Registrar other than the Sub-Registrars of the Presidency District and the Sub-Registrar of Karáchi, not being in the direct employ of Government, are exempt from the necessity of passing this examination; but any such Kárkúns, who, under the terms of Government Resolutions, Revenue Department, No. 2257 of the 12th May 1871, and No. 2724 of 13th May 1873, are eligible for the Government service, may, if they so desire, appear at the examinatian.

The questions for the examination will be prepared by the Inspector General and forwarded by him to the President of the Examination Committee in each district, who will return the papers to the Inspector General for his examination and decision. The names of the candidates who pass the examination will be published in the *Government Gazette*.

If a candidate who has passed the examination does not obtain an appointment in the Registration Department within one year from the date of so passing, he shall not be deemed qualified for a permanent appointment therein until he has again passed the examination, but he may be appointed as a probationer.

Confirmation of probationary Special Sub-Registrars.

(83) The appointment of every Special Sub-Registar will for the first 12 months be probationary only. As soon as possible after that time has elapsed, or in special cases within that time, if after careful examination of his office he be reported duly qualified by the District Registrar, the Inspector General will inform Government whether in his opinion

he should be confirmed in his appointment, but no such appointment will be confirmed unless the probationer has passed the annual examination prescribed by the last rule either within a year before he was appointed or whilst he has been on probation—*G. R. No.* 1151, *March* 4, 1878, *and Notif.* 2705, *April* 4, 1883.

Notices of relinquishment relating to land above Rs. 100 in value are required by Section 17 of Act III. of 1877, to be registered.—*G. R. No.* 3087, *April* 20, 1883.

Rules for obtaining copies of documents.

I.—Inspection.

Inspection of documents to which the public have a legal right when and how to be permitted.

1. The documents, maps, registers, accounts and records, the right of inspection of which is provided for in section 91 of the Indian Registration Act, 1877, and in section 213 of the Bombay Land Revenue Code, 1879, and all public documents which any person has, under the provisions of any law for the time being in force, a right to inspect, shall be open to inspection in the office of the officer in charge of the same during the usual office-hours every day, except Sundays and public holidays, on payment of the fee hereinafter prescribed in this behalf: Provided always that no fee shall be levied by any village officer for allowing inspection of any such document, map, register, account or other public document as aforesaid which is in his charge.

Inspection not to be permitted without a legal right.

2. Except in the cases named in the last preceding Rule, no inspection of any public document will be allowed.

II.—Extracts and Copies.

Uncertified copies and extracts how obtainable.

3. No uncertified copy or extract shall be obtainable of or from any document other than those described in Rule 1, nor otherwise than under this Rule.

Any person entitled to inspect any public document under Rule 1 may himself make a copy, or employ his own agent to make a copy of any public document, or of any portion of any public document of which he has duly obtained inspection, but no copy so made shall be certified by any public officer.

Rules under the Act—(*contd.*)

4. The officer in charge of any public document described in Rule 1 shall cause to be prepared, and give a certified copy of the same, or of any portion thereof under his own signature, to any person applying for such copy on payment of the fee hereinafter prescribed in this behalf: Provided that every application for a certified copy of any public document in the charge of a village officer shall be made to the Mámlatdár or Mahálkari to whom such officer is subordinate, who shall cause the copy to be prepared by the village accountant. Every such copy after being compared by the village accountant with the original, shall be signed by him in token of its being correct, and shall be sent by him to the Mámlatdár or Mahálkari for the purpose of being certified and made over to the applicant. No village officer shall himself certify a copy to be a true copy, or receive or grant an application for any such copy.

Certified copies or extracts of or from the documents described in Rule 1 how obtainable.

5. Subject to the proviso contained in the last preceding Rule, certified copies of public documents, or of portions of public documents, other than those described in Rule 1, may be granted by the officer in charge thereof to any person applying for the same, on payment of the fee hereinafter prescribed in this behalf: Provided—

When certified copies or extracts may be granted of or from public documents other than those described in Rule 1.

(*a*) that in disposing of any such application the officer to whom the same is made shall be guided by the orders of Government and of any officer to whom he is subordinate, and in case of doubt shall, before disposing of the same, refer to his immediate superior for instructions;

(*b*) that no copy of any official correspondence or of any opinion of a Government law officer, or of any order or resolution embodying any such opinion, shall be given by any officer subordinate to a Collector without the Collector's previous permission, or by any survey Officer without the previous permission of the Survey Commissioner;

(*c*) that no copy shall be granted of any record, map or plan which has been printed or lithographed and published under the authority of Government;

(*d*) that no copy of any document is to be given in any case in which it is obvious that such a course would be prejudicial to Government.

Fee-endorsement to be written on certified copies.

6. On every certified copy or extract granted under these Rules there shall be endorsed, by the officer who receives the fee for the same, a receipt in the following form (namely):—

"Received Rs. a. , being the fee for this certified copy.

Dated the 188 .

(Signed) *A. B.*"

Form of certificate.

7. The certificate on all certified copies or extracts granted under these Rules shall be in the form prescribed by section 76 of the Indian Evidence Act.

III.—Searches.

Search-fee when payable.

8. When an application is made for an inspection or copy of any public document, or of any portion of a public document, and such application does not distinctly describe the number, date and nature of the document required; or if the description given in such application is incorrect, and it shall in consequence be necessary for the officer in charge of the document to search his records in order to find it, a fee, at the rate hereinafter prescribed, shall be payable by the applicant for such search, whether the inspection or copy for which he applies shall, on examination of the said document by the said officer, be granted or not: Provided that no such fee shall be levied by a village officer.

IV.—Fees.

Table of fees to be levied.

9. The following fees shall be levied in cash, under these Rules (namely):—

(1) For every inspection granted under Rule 1 by any officer other than a village officer ..... 8 annas.

Rules under the Act—*(contd.)*

(2) For every certified copy of a pubic document not falling under Article (3) of this Table :—	
(*a*) if the original be in English, for every 100 words or fraction of 100 words	2 annas.
(*b*) if the original be in the vernacular, for every 100 words or fraction of 100 words	1½ annas.
(*c*) if the original be in a tabular form, whether in English or the vernacular	twice the rates respectively named in clauses (*a*) and (*b*).
(3) For every certified extract from a Register of Alienations granted under section 53 of the Bombay Land Revenue Code	1 anna for every rupee of the amount of alienated revenue, or, if the Sanad lost or destroyed had been granted under Bombay Act 4 of 1868, or under S. 133 of the Bombay Land Revenue Code, 1879, a sum equal to one-half of the Survey fee which the holder of the building site included in the Sanad would be liable to pay under S. 132 of the said Code, if not exempted by the 2nd para. of that section, provided that the fee shall in no case exceed Rs. 10 or be less than 8 annas.—*B. G. Notn.* 3410, *May* 2, 1883.
(4) For every certified copy of a map of a survey number, or of a recognized share of a survey number,	

or of a field, or of any ordinary (uncoloured) map, or plan of any immoveable property	1 rupee.
(5) For every certified copy of a map or plan, or of any portion of a map or plan not falling under Article (4) of this Table.	such fee not exceeding fifteen rupees, and not less than one rupee, as the officer who certifies the copy shall determine: Provided that no fee exceeding Rs. 5 shall be charged by any officer subordinate to a Collector except with the permission of the Collector, or by a survey officer except with the permission of the Survey Commissioner.
(6) For every search made by any officer other than a village officer	1 rupee for each year of which the records shall be searched.

10. Every fee payable in accordance with the foregoing Table shall be paid in advance.

Fees to be paid in advance.

11. The amount of all fees so received shall be entered in a separate book to be kept for this purpose by the officer in charge of the records, and shall be remitted before the close of each month to the nearest Government Treasury after deducting the amount paid, in the case of certified copies and extracts, to section-writers under Government Resolution No. 3356, dated 11th November 1874, Financial Department, or under any other orders of Government that may be hereafter issued.

Disposal of fees.

V.—MISCELLANEOUS.

12. Every application under these Rules, except an application under Rule 1 to a village officer, must be made in writing.

Applications under these Rules to be made in writing.

13. Every such application shall be numbered and filed by the officer to whom it is presented, and shall be endorsed with a memorandum, under his signature, stating the date on which it was presented, the amount of fees, if

Proceedings to be recorded on each application.

Rules under the Act—*(contd.)*

any, received either at the time of presentation thereof or subsequently at any time, and the date and manner in which the application was disposed of.

Care to be exercised in granting inspections or copies as a matter of right.

14. In considering any application purporting to be made under sections 90 and 91 of the Indian Registration Act, 1877, or under section 213 of the Bombay Land Revenue Code, 1879, or under any other law which grants to any person a right of inspection, special care must be taken to see that the public document, with respect to which such application is made, is one to which the law relied upon is applicable, and that the applicant is a person entitled to inspection (and, therefore, if he requires it under section 76 of the Indian Evidence Act, to a copy) before granting the application as a matter of right.

Saving of the provisions of the Stamp and Court Fees Acts.

15. Nothing in these Rules is to be deemed to affect the provisions of the Stamp Act or Court Fees Act. The stamp-duty or court-fee with which any application, copy or extract made or furnished under these Rules may be chargeable, is to be deemed to be in addition to the fees prescribed by Rule 9, and care is to be taken that the requirements of the Stamp Act and Court Fees Act are properly fulfilled in respect of every such application, copy or extract.

"Public document" defined.

16. In these Rules the words "public document" are to be deemed to have the same meaning as in the Indian Evidence Act I. of 1872 (*see* section 74 of that Act).

Local extent of these Rules.

17. Nothing in these Rules applies to the city of Bombay or to any civil or criminal court.

PART IV.

ALIENATIONS.

INTRODUCTION.

Landed property held by individuals or corporations under Government, and allotments of revenue from other sources, come under the general term 'Alienations,' and these are in this Presidency of such extent as to require a separate division of this work. The term 'Wuttun,' which is used in a very wide sense, and which Grant Duff calls "a gratifying sound to the ears of a Mahratta, whether prince or peasant," includes all hereditary property of this sort, "and the holder of any such enjoys, what is considered very respectable, the appellation of Wuttundar." The terms 'Inam' and 'Inamdar' have an application almost as extended.

The reason of the unusual extent of alienated lands all over the Deccan is to be found partly in the fact that in 1818, on war being proclaimed against the Peishwa, the continuance of all wuttuns, inam lands, established pensions, and annual allowances was guaranteed by our Government to all those who should withdraw from the service of Bajee Row: while on his surrender all Jagheerdars who had adhered to his cause, and all Brahmins and religious establishments supported by his family, were likewise secured in their possessions. Under these two concessions "every species of hereditary right not jagheer, all other rent-free lands, all established pensions, charitable and religious assignments and endowments, were restored on the settlement of the conquered provinces" (Grant Duff).

Alienations may be divided into the following classes :—

I. Surinjams, Jagheers, and other Inams held on political tenures.
II. Service Inams.
III. Personal Inams.
IV. Religious Endowments.
V. Cash Allowances.

These will be described in order.

NOTE.—Properly speaking, Jagheers which are entirely under the Political Department should not be included in this compilation, but the subject of Alienations would be incomplete without a description of these tenures.

CHAPTER XXII.

SURINJAMS AND OTHER POLITICAL TENURES.

Surinjams are defined by Wilson as "temporary assignments of revenue from villages or lands for the support of troops or for personal service, usually for the life of the grantee: also grants made to persons appointed to civil offices of the State to enable them to maintain their dignity. They were neither transferable nor hereditary, and were held at the pleasure of the Sovereign. They were called 'Jat Surinjam' when personal and 'Fouj Surinjam' when for keeping up troops."

Jagheer is defined by Wilson as "a tenure common under the Mohammedan government, in which the public revenues of a given tract of land were made over to a servant of the State, together with the powers requisite to enable him to collect and appropriate such revenue and administer the general government of the district. The assignment was sometimes unconditional, sometimes for the levy and maintenance of troops, or other specified duty. If not specified as hereditary or continuable, it was held to be a life-tenure only; but the grant was frequently continued to the heir on payment of a nuzzerana. But the British Government on acceding to power recognized many jagheers as hereditary, especially in the Mahratta Country, and these have now come to be considered as family properties."

With reference to the last paragraph it must be mentioned that the inquiry into the rights and status of the various Jaghirdars was begun by Elphinstone in 1818, and not finally settled by the orders of the Court of Directors till 1855. A detailed account of these long proceedings will be found in the Preface to the printed list of Surinjams published in 1874. The final settlement of personal Surinjams was made according to the following classification, but this did not apply to Fouj or Military Surinjams:—

1*st Class.*—All Surinjams granted prior to A.D 1751, or held in commutation of anything so granted, are considered permanently hereditary in the male line.

2nd Class.—Surinjams granted in 1751 or between that and 1796 are to be continued to the holder at the introduction of British rule and for one generation further, with a pension of half the net proceeds of the Surinjam to the third generation.

3rd Class.—All Surinjams granted after A.D. 1796, *i.e.*, by the last Peishwa, to be continued to the holder at the introduction of British rule, with a pension of half the net proceeds to the next generation—(*Court of Directors, No.* 17, *Oct.* 28, 1842, *Aug.* 16, 1854, *and Sept.* 26, 1856.)

Generally speaking, Surinjams, of which families had been deprived previously to our rule, were not acknowledged, and those which after being taken away had been again restored previously to our rule were held to have been acquired at the date of restoration. Some resumptions however were so clearly temporary that it was judged harsh to consider them as having broken the chain of prescription.—(*Court of Directors, No.* 27, *Dec.* 12, 1855.)

It is not necessary further to specify the different classes of jagheer. In fact there is now no practical difference between a Surinjamdar and a Jagheerdar, but the former is the more common title among the Mahrattas, and the latter among the Mussulmans. In most of the orders of Government Surinjam is the term used.

Both these tenures exist in considerable number in the Deccan and Southern Mahratta Country, but there are few in Guzerat, the Konkan, and Khandeish. The history and vicissitudes of most of the principal families of Jagheerdars will be found in Grant Duff's "History of the Mahrattas," and the considerations on which the great Sirdárs were confirmed in their possessions and admitted to certain privileges in Sir John Malcolm's 'Indian Government,' p. 33, &c. The laws relating to Jagheerdars, Surinjamdars, and Sirdars generally, are—

Regs. XXIX. of 1827, VII. & XIII. of 1830, I. and XVI. of 1831; Acts XIX. of 1835, XXIII. of 1871; Bombay Acts III. of 1863, II. of 1866, Secs. 2 and 5, XIV. of 1866, Sec. 3; Revenue Code.

1. **Rank.**—The rank of the different Surinjamdars is decided by their place in the list of Sirdars, but as to their claims the Bombay Government has twice decided that the list prepared by Mr. Brown, which received the sanction of the Court of Directors in 1819, should be treated as final.—*G. R. No.* 2664, *Aug.* 29, 1870.

2. **Inheritance.**—Lineal male heirs only succeed to Surinjams, but in special cases the succession of collateral heirs, or adoptions, may be allowed as an act of grace.—*Court of Directors, No.* 46, *May* 22, 1849, *and No.* 27, *Dec.* 12, 1855.

3. In Surinjams of the first class the descendants of brothers of the first British grantee were allowed to succeed: but in case of a Surinjam being divided among these brothers, or other separate provision being made for them, each brother would transmit his separate interest to his descendants without the right of cross-inheritance in case of the failure of lineal heirs.—*Secy. of State, No.* 8, *Feb.* 20, 1860.

4. In Surinjams continuable to two generations with a pension to a third, the eldest surviving son is considered to represent a generation.—*Secy. of State, No.* 7, *June* 1, 1859.

5. In Surinjams of the second class, if the eldest son of the first British grantee die before his father but leave a son, that son on his grandfather's death is to be considered the second generation, and the whole Surinjam continued to him, but no pension continued to the next generation.—*Secy. of State, Feb.* 29, 1864.

6. The eldest son is to be considered the heir, and his name to be entered in the list of Surinjamdars, notwithstanding the fact of a younger son having had the management in his father's lifetime —*G. R., July* 21, 1860.

7. **Adoption and Nuzzerana.**—In the case of the succession of an adopted son to a Surinjam one year's assessment should be levied as nuzzerana.—*G. R. No.* 2780, *Aug.* 15, 1861.

8. "Under the native government it was customary to levy nuzzers of indefinite and discretionary amount (averaging 52 per cent. on the annual value of the estate, and varying from 2 to 182 per cent.) from Jagheerdars on direct and collateral succession to estates, on partitions, alienations, and adoptions: as well as fines for neglect, contumacy, and disgraceful conduct. The Sarkar's grants in Surinjam and Jaghcer were held under a less certain tenure than inams, still less than wuttuns, being liable to conditions of furnishing military aid, either specified or unlimited, and not unless under special grants hereditary."—*Steele's "Law and Custom of the Deccan."*

9. "The payment of nuzerana is in conformity with ancient and established usage; it is associated with the confirmation of heredi-

tary claims, and as a tax it is peculiarly appropriate to the actual conditions and feelings of a number of the inhabitants of the provinces which have recently become subject to British rule in this quarter of India."—*Sir John Malcolm.*

10. **Lapse.**—On the lapse of a Surinjám to Government, the family of the Surinjamdar shall be entitled to a sum bearing the same proportion to the net collections of the current year that the period of the year which elapsed prior to the demise of the chieftain bears to the whole year.

The family will be held to possess no claim on that portion of the current year's revenue which may remain uncollected at the end of that year.

Of the revenue of past years, the family will be permitted to retain all that the deceased chieftain or last incumbent may have collected up to the date of his death, and will receive all that may subsequently be realized within one year from that date.

The year to be used in the calculations of the current revenue shall be the revenue year, or fusly, commencing with the Mrigsal or the 5th or 6th June.

The Officers of Government should make every effort to realize all balances within the twelve months after the demise of the last incumbent, but after its expiration all claims whatever of the family over the lapsed estate should for ever cease.—*Govt. Letter No.* 1417, *April* 3, 1849, *and Court of Directors, No.* 10, *Feb.* 4, 1852.

11. Except in special cases pensions granted on the lapse of Surinjams should be continued only during the lifetime of the eldest son of the last Surinjamdar.—*G. R., March* 30, 1855.

12. In any case in which an allowance is resumed and a pension sanctioned as an act of grace, such pension shall not be paid in arrears if the pensioner shall at first have refused to receive it, but shall date only from his acceptance.—*G. R. No.* 1894, *Feb.* 28, 1851.

13. When the person to whom the whole or part of a Surinjam or pension would have been continued dies before becoming entitled to it, leaving a widow or widows, the latter, on the Surinjam or pension lapsing to Government, should receive a provision for subsistence.—*Court of Directors, No.* 27, *Dec.* 12, 1855.

14. **Provision for sub-sharers.**—Surinjams should not be subdivided, but the holders should be required to make suitable provision for their younger brothers. Government will not interfere

as to the amount of this provision, except in cases when the obligation is clearly set at nought by the Surinjamdar.—*Court of Directors, No.* 27, *Dec.* 12, 1855; *No.* 18, *Feb.* 25, 1857; *and Secy. of State, No.* 17, *May* 23, 1862.

15. In accordance with this rule, Government ordered a Collector to attach and withhold further payment of a Surinjam till the holder should satisfy him that he had made arrangements for a suitable maintenance for the members of his family who were entitled to receive it.—*G. R. No.* 3928, *Dec.* 12, 1870.

16. **Accounts.**—The owners of all Surinjams are required to keep correct accounts of their receipts and disbursements according to the native mode. This will probably render interference less necessary than before.—*G. R. No.* 1291, *March* 27, 1848.

17. **Sub-Grants.**—A sub-grant of a Surinjam is valid as long as the grant continues in force. If the sub-grant lapses on failure of heirs, it lapses not to the sovereign power, but to the original holder of the grant. If on the other hand the original grant lapses to the sovereign power, the sub-grant also ceases to exist, unless it has been recognized and confirmed by the sovereign power.—*G. R. May* 9, 1856.

18. **Assistance.**—Aid may be granted, in collecting the revenue, to all mortgagees of Surinjams and other political alienations, in possession, with consent of the mortgager, or by order of the Civil Court.—*G. R. No.* 3683, *Nov.* 5, 1858. (See also Chap. VIII., Order 22.)

19. **Survey.**—The cost of the Revenue Survey and Assessment of all jagheers (except those for which the Jagheerdars have themselves elected to pay the cost, or which Government have directed to be surveyed at the cost of the Jagheerdars) in which any part of the Survey operations were commenced prior to the 6th of July 1868 shall be borne by Government, and the cost in those in which any portion of the Survey operations commenced after that date by the Jagheerdar.—*Notif. June* 9, 1869.

20. Government can no longer consent to bear the cost of survey or revision operations in Jaghires or estates held on political tenure.—*G. R. No.* 373, *Jan.* 21, 1875.

21. **Giras.**—The political allowance in Guzerat called 'Giras' was a sort of black-mail allowed by former governments to be levied from villages which received the protection of the Grassia. It is doubtful whether these grants were made out of the ordinary land revenue collections or not, but they had at the time of the introduction of our Government acquired by long usage a *quasi*-legal character as customary annual payments,* and Forbes shows that the origin of all giras was not altogether lawless.†

Our Government, for the sake of the peace of the country, allowed the system to continue, and the descendants of the original Grassias or their assigns have enjoyed the same emoluments. On the completion of the Survey, however, it was announced that Government would not for the future give the Grassias any assistance in levying their giras, but would continue the amount of the original allowance to the direct male descendants of the original grantees on certain conditions, of which the following are the chief:—

That the Grassias shall abstain from all violence and plunder, and continue to be Her Majesty's loyal subjects.

That they shall, whenever called upon, perform police or any other service which it may have been customary to exact from Grassias.

That they will not alienate the giras out of their own families by sale, mortgage, gift, &c.—*G. R. No.* 4309, *Nov.* 27, 1862.

22. Crimes against the State and crimes attended with violence to person or property, and which indicate on the part of the Grassias a recurrence to the state of lawlessness in which they formerly lived, should alone be considered violations of the first condition. And proof or reasonable certainty that they have connived at offences, or have failed to detect or prevent them in their own villages, will render them liable to be called on for the customary service, on pain of forfeiting their allowances.—*G. R. No.* 4867, *Nov.* 26, 1866.

23. When Grassias die without heirs male, their widows will receive the whole allowances for their lifetime.—*G. R. No.* 4059, *July* 16, 1873.

24. The rights of Grassias to Tora Giras cease on extinction of the male line, but for political reasons Government may sometimes allow an adoption.—*G. R. No.* 3461, *Aug.* 11, 1865.

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* Decision of Privy Council in H. C. Reports VIII. 283.
† Rás Málá. II. 276.

25. When however an arrangement to pay the Grassias from the public treasury has been previously entered into and carried out, the introduction of the Revenue Survey will not entitle Government to withhold payment.—*G. R. No.* 776, *Feb.* 21, 1872.

26. Whenever the payment of a giras allowance is suspended, a full report of the case should be forwarded to the Revenue Commissioner for his confirmation.—*G. R. No.* 4367, *Nov.* 26, 1866.

27. A decision of the Privy Council as to Grassias will be found in Vol VIII. of their reports, in which it is laid down that "Assuming that these giras hukks all began in wrong and violence, still that which had a vicious origin may in course of time have been legalized, since long enjoyment is itself a title, as well in favour of an annual payment out of land as of the possession of land itself." And the same Court subsequently ruled that "It cannot be questioned that the Tora Girás haks of those Grásias who received it from villages paying revenue to Government constitute a recognised species of property capable of alienation, and of seizure and sale under an execution."—*Bombay H. C. Reports VIII.* 283.

28. The High Court has decided that Tora Girás comes within the meaning of Act XXIII. of 1871, Secs. 3 and 4; no suit can therefore lie against Government in respect of such haks.

Applications for the attachment of Tora Girás by Civil Courts are not to be resisted, as the High Court has decided that they can be attached.—*Indian Law Reports, Aug.* 1876, *p.* 203; *G. R. No.* 4384, *July* 17, 1877; *No.* 4029, *Aug.* 13, 1877; *& No.* 4832, *September* 13, 1880.

[NOTE.—A good description of the Grassias of Guzerat a hundred years ago will be found in Forbes's "Oriental Memoirs," Vol. II., Ch. 9 and 11.]

29. **Kothli Santh.**—The allowance called 'Kothli Santh,' also in Guzerat, is of the nature of a mortgage charge on lands resumed by our Government. All small Kothli Sanths have been paid off under the same rules as other cash allowances (see Chapter XXV.), and holders of the larger ones have been encouraged to accept the same terms. But all such allowances if plainly stated in the earliest extant account to be for lands resumed, and since paid without objection, are continued on the terms on which the lands for which they were exchanged would now be continuable, redemp-

tion being however preferred where possible. Payments of Kothli Santh are now made under the same rules as ordinary cash allowances.—*G. R. No.* 4309, *Nov.* 27, 1862.

30. **One-anna Cess.**—Sawusthans held on political tenure are subject to the payment of the one-anna cess under the Bombay Local Funds Act (No. III. of 1869).—*G. R. No.* 2728, *July* 6, 1869.

CHAPTER XXIII.

SERVICE INAMS.

"*Among the Maratha peasantry the mildest men often become the most violent of human beings where the possession of watan is concerned.*"—Grant Duff.

Service Inams are those hereditary holdings of land or cash in return for which a certain service to Government or to the public is or was required of the holder. It will be seen therefore that jagheers and the other holdings mentioned in the last chapter might, if their origin were looked to, properly be called Service Inams. But in all those cases the service was of a political or military nature, and has been discontinued since the introduction of the British Government, and what is meant by Service Inams are the wuttuns of the district and village hereditary officers.

The law relating to service inams and hereditary offices generally is contained in Act XXIII. of 1871 and Bombay Act III. of 1874.

Hereditary officers will here be considered in three classes:—

I. District officers.
II. Village officers who still perform service.
III. Village officers who perform no service.

I.—District Hereditary Officers.

These officers, who now assume the general name of Zemindar, and whose districts were called parganas and tarafs, are of very ancient origin, and the commonest of them were Deshmukhs and Deshpands, who performed for their districts the same sort of duties as Patils and Kulkarnis did and still do for villages, and were believed by Grant Duff to be of equal antiquity. There were anciently above them Sar Deshmukhs and Sar Desais, but Elphinstone could hear only of one family besides the Rajas of Sattara enjoying the Sar Deshmukhi, and of no Sar Deshpands except in the Konkan. It is remarkable that though all these district officers were Hindoos, and their offices of Hindoo origin, they were retained and their powers apparently increased by the Mohammedans, and entirely superseded in favour of stipendiary officers by the Marathas.

Under our Government the stipendiary system was of course retained, but some service was still required from the hereditary district officers, who continued till 1863 to enjoy their full emoluments and to perform duties which became more and more nominal. An arrangement was then made by which they were relieved of all liability for future service on condition of paying a certain quit-rent, varying in different districts, on their holdings and allowances, the remainder being then confirmed to them as private property by sanads. Nearly the whole of the district officers have accepted this, which is known as "the wuttun settlement." Act III. of 1874 applies to them as well as to those who have not accepted the settlement, but its provisions are of course only enforced with regard to the latter.

1. **District officers not under the Act.**—[It is not necessary in consequence of there being now so few district officers on service tenure, to give a description of their duties. The following principles were laid down in a judgment of the High Court in the case of a Sar Desai *versus* the Collector of Rutnagherry decided in August 1871, and are no doubt applicable to all wuttuns held on a service tenure.]—"To all intents and purposes, the law gives the Collector the power to entertain such establishment as is necessary for the performance of the usual duties of a wuttun, if the wuttundar himself refuses to do so * *. But if the Collector takes upon himself to spend any of the proceeds of a wuttun, he is bound to show that the money was spent in securing the performance of duties which the wuttundar himself was bound to perform * * The wuttundar has no right to complain that his duties have been increased by the subdivision of the talooka. When the wuttun was granted to his family in consideration of the performance of duties of a particular kind, there was no undertaking that the quantity of service of the kind which he would be called upon to render would be invariable."

2. **Rules as to the resumption of service lands.**—(Act XI of 1852, Sec. 10, and Bombay Act VII. of 1863, Sec. 2, cl. 3).

(1) An inquiry into the title by which any land held for service is enjoyed may be instituted by such officer as Government may direct.

(2) Lands originally held for service, and continued under Section 15, Bombay Act III. of 1874, on condition of payment of a certain portion of the assessment thereof in commutation of service, shall continue to be held in accordance with the terms of the sanads issued in confirmation of the said commutation settlements.

(3) Service lands as to which no such commutation settlement has been effected, and already declared by Government, or by any officer acting under the orders of Government, to be resumable on the demise of certain persons, or on the extinction of certain families or lines of descent, shall be resumed accordingly.

(4) Service lands which do not fall under either of the two last rules shall be continued, subject to Bombay Act III. of 1874, and any other law for the time being in force relating thereto, to the heirs of the present holders, or, in the event of the same being at any time lawfully alienated, to the heirs of the alienees, without restriction as to adoption or female or collateral succession; but such lands shall be resumed in default of any heir in whom, in the ordinary course of descent, the deceased holder's private property would vest, and shall not be liable to be dealt with under the ordinary law for the time being in force relating to intestate property:—

Provided that if Government are at any time satisfied that the service in respect of which any such lands are held is no longer performed, or that its performance is no longer necessary, or that for the service performed the remuneration derived from the profits of the enjoyment of such lands is unnecessarily high, or in the case of service lands to which the provisions of Bombay Act III. of 1874 do not apply, if it shall appear that the holder has been guilty of any serious offence or misconduct, Government will, in their discretion, direct either (1) the resumption of such lands, or (2) the continuance of the same subject to such new conditions as they shall deem fit to impose, or (3) the resumption of a portion of such lands, and the continuance of the rest thereof subject to such conditions as aforesaid.

(5) When the sanad issued in confirmation of any service commutation settlement expressly authorizes the alienation or transfer of the service lands, the same shall be continued without question to any lawful holder thereof on fulfilment of the terms of the sanad. But in every other case contemplated by No. 2 of these rules, and in every case contemplated by Nos 3 and 4, if any land

held for service shall become alienated contrary to Bombay Act III. of 1874, or of any other law for the time being in force, or in the case of land to which the provisions of Bombay Act III. of 1874 do not apply, if the same shall be alienated or in any way encumbered without the previous sanction of Government, the said land shall, if Government so direct, be forthwith resumed, anything in the said rules to the contrary notwithstanding.—*G. R. No.* 1364, *March* 15, 1878.

3. Tálukdári lands are charged with land revenue due to Government, and may therefore be declared forfeited if the land revenue remains unpaid.—*G. R. No.* 116, *Jan.* 6, 1881.

4. **Non-service Settlement.**—Government are not at present disposed to enforce a non-service settlement against the wishes of the district wuttundars; but where they are not willing to accept it, service up to the full value of the wuttun should be exacted.

There is no legal difficulty under Act 23 of 1871 in enforcing a settlement in respect to cash emoluments, and this can be done hereafter, if advisable, in cases where the cash allowances are sufficient to cover the amount representing the value of the service dispensed with. The jurisdiction of the Civil Courts with regard to allowances is taken away by the Act.—*G. R. No.* 3045, *June* 16, 1875.

5. District hereditary officers who have accepted the settlement are to be treated with the same consideration as before the settlement, and when they visit kutcherries should be received in a manner befitting their rank.—*G. R. No.* 1432, *Dec.* 11, 1863.

6. **Register of non-service wuttuns.**—It is undesirable to treat Máhál Zamindári property converted into private property exactly like ordinary Ináms, and it should be registered in the Register of Non-Service Wuttuns. In the Revenue Accounts, it may be treated as Inám, being described, however, as settled Máhál Zamindári lands.—*G. R. No.* 6282, *Nov.* 6, 1875.

7. The registers of district hereditary officers, and others for whom liability to serve does not exist, can be prepared for each taluka from existing registers by the Mámlatdárs.—*G. R. No.* 5115, *Sept.* 8, 1875.

8. **Service.**—A wuttundar who paid full assessment on his service land, and has not been required to perform service previous to the Wuttundars' Act should not be required to give service for the future—*G. R. No.* 6752, *Dec.* 1, 1875.

9. **Adoption.**—District Officers who have accepted the settlement may adopt from within the limits of the wuttundar family without the permission of Government or payment of nuzzerana. If all the sharers agree, the adoption of any person legally qualified, even though not belonging to the family, may be allowed by Government on payment of an annual nuzzerana of one anna in the rupee.—*G. R. No.* 3539, *Oct.* 13, 1863.

10. Section 33 appears to have been intended to enact that if any wuttundár who is or was head of a family or chief representative of a branch of a wuttundár family (or his widow) has adopted an heir before the Act came into force, notice of such adoption must be given to the Collector within 12 months of the Act coming into force, and if this is done, the adoption is conditionally recognized, and the right of the heir to be registered is admitted as if he had been a born son of his father by adoption. —*G. R. No.* 5559, *Sept.* 24, 1881.

11. **Alienations.**—None of the restrictions against alienations provided by the Act apply to those wuttuns which are to be continued according to the terms of the settlement, whether such terms are consistent with the provisions of the Act or not.—*G. R. No.* 5115, *Sept.* 8, 1875.

12. The Government cannot confer on any one an absolute right to alienate a portion of a wuttun. It can only declare that, so far as Government are concerned, no objection will be taken to any one holding a share of a wuttun by virtue of the settlement alienating his share out of the family. This is what is to be understood by the assurance that Government will consider the wuttun holding as private property, but the rights of heirs cannot be prejudiced by such declaration; and it is also, as a matter of course, to be understood that the persons deriving right from the holders to whom sanads are issued will derive such right only as is possessed by the holders under the settlement, and no more. Government therefore will not question alienations by district hereditary officers who have accepted the settlement, but they will not prevent parties

suing to set aside alienations as illegal.—*G. R. No.* 4425, *Dec.* 16, 1867, *and No.* 6018, *Oct.* 25, 1875.

13. In applications in the District Court for certificates of heirship in cases in which alienations of watans are liable to be perpetuated or in which Government is otherwise interested, the Government Pleader should be instructed to watch the proceedings of each case, and the Collector should see that the evidence of heirship tendered is trustworthy.—*G. R. No.* 945, *Feb.* 15, 1881.

14. **Survey.**—Villages held on service tenure by hereditary offices are to be subject to the Revenue Survey operations, but holders of such villages are not obliged to introduce the Survey rates.—*G. R. No.* 3613, *Sept.* 28, 1868.

15. **Partition.**—At the time of the Revision Survey the opportunity should be taken of dividing large estates of Inamdars and Wuttundars into recognized and distinct shares as far as may be possible, and every facility should be afforded for the transfer of these shares in the case of district hereditary officers entitled by the settlement to dispose of their holdings as private property.—*G. R. No.* 4348, *July* 24, 1873.

16. **Taxation.**—The guarantee against extra assessment given to those who have accepted the settlement extends only to Imperial demands, and not to any taxation that may be imposed for objects of local utility.—*G. R. No.* 234, *Jany.* 17, 1867.

17. **Forest rights.**—The sunnuds granted under the Wuttun Settlement do not necessarily give the holder forest rights. Each case should be decided on its own merits, according to the previous rights of the wuttundar.—*G. R. No.* 3516, *Sept.* 16, 1868.

18. **Shetyas.**—Shetyas (hereditary officers connected with the trade of large towns) who receive no remuneration are not to be called on for formal service, but are not to be ignored. They may be useful occasionally as a medium of communication with the trading classes, and, as they hold an honorary position, may be called on to use their influence with their fellow-townsmen and furnish information to Government. In case of misconduct these marks of consideration should be entirely withheld.—*G. R. No.* 1366, *April* 11, 1866.

II. VILLAGE OFFICERS WHO STILL PERFORM SERVICE.

[The village hereditary officers from whom service is still required are the Patel, Koolkurnee, and Mahr. Their duties have been already given in Chapter VI., and though it is a subject of great interest and importance, it is not necessary here to enter on any general description of the village system, about which so much has been written by Elphinstone and others, and recently, from a different point of view, by Sir H. S. Maine. Elphinstone calls it "the first and most important feature of the Native governments," and this feature appears to have been preserved more thoroughly in the Mahratta Country than in any other part of India.

In this chapter it is the wuttuns of the village officers, the mode of appointing the officiators, and the rights of the various sharers which are to be explained. The great value set by Mahrattas, and, it may also be said, by all the natives of this country, on hereditary property, however valueless in a pecuniary point of view, is the root of the difficulty our Government experiences in dealing with these appointments, since the smallest share in the most insignificant wuttun is often as obstinately fought for, both in the Civil and Revenue Courts, as if the succession to a valuable estate were in question. The following extract from Grant Duff explains this:—

"The greatest Mahratta commanders or their principal Brahmin agents were eager to possess their native village; but although vested with the control, they were proud to acknowledge themselves of the family of the Patel or Koolkurnee; and if heirs to a miras field they would sooner have lost wealth and rank than been dispossessed of such wuttun. Yet on obtaining the absolute sovereignty they never assumed an authority in the interior village concerns beyond the rights and privileges acquired by birth or purchase, according to the invariable rules of the country."

A very striking instance of this is found in the fact recorded by Ferishta that the Nizám Sháhi kings of Ahmednuggur, who had before their conversion to Islám had in their family the Koolkurnee's wuttun of Pátri in Berár, after making great offers to get possession of this town at last went to war for it, and that more than once.

Village Mhars stand on a different footing from Patels and Koolkurnees, as they are still allowed to levy their hukks from the villagers for whom they do service. Officiators are not as a rule appointed under the Wuttundars' Act, but there is generally no difficulty in getting members of the Mhars' wuttun to perform the duty which

Government requires of them, that is, to act as village watchmen under the Patel, and to carry the instalments of Government revenue from the village to the talooka treasury.]

19. **Principles.**—In all matters relating to hereditary offices the first thing to be considered, and that for which Act XI. of 1843 was framed, is the efficient discharge of the duties of the office, and, so far as is consistent with this, the hereditary rights and customs of wuttuns may advantageously be preserved.—*G. R. No.* 1640, *March* 1, 1850.

20. The terms of the sanads granted under what is known as the Gordon Settlement are to be strictly adhered to. Widows can have no claim. Sections 10 and 11 of Bombay Act III. of 1874 are applicable to such wuttuns except in the cases in which the terms of that settlement expressly render the wuttun alienable without the consent of Government.—(*G. R. No.* 3279, *June* 2, 1876; *No.* 6070, *October* 9, 1877; *and No.* 2915, *May* 23, 1881.)

21. The wuttuns of hereditary officers are not to be viewed as private property, but as the remuneration of public service. The employment of Gumastas should always be discouraged, and the principals should, whenever practicable, be required to act in person. The provisions of the law enable the Collector to insist on arrangements calculated to ensure the efficient performance of the duties of hereditary officers.—*G. R. No.* 1341, *April* 30, 1844, *and No.* 2400, *April* 26, 1848.

22. Government consider that the efficiency of the village service can be improved by requiring proof before any wuttundár is appointed to be kulkarni that such wuttundár is competent to discharge satisfactorily the duties of the office. To the adoption of such a course no reasonable objection can be raised. It would not be too much to demand that every wuttundár should, before he is nominated to the post of kulkarni, satisfy the appointing officer that he is able to read and write well, is a fair arithmetician, and possesses some knowledge of the system of village accounts.

Section 45 of the Watan Act empowers a Collector to refuse to accept the service of any representative watandár or of any deputy nominated by him if he has reason to believe that such watandár or deputy is unfit owing to mental inability to perform efficiently the duties of his office: a watandár therefore who has not been educated sufficiently to do the work of a kulkarni is mentally unfit to officiate

as such and may be rejected. The Collectors have been instructed to ascertain by examination if the persons now serving as kulkarnis in their respective districts are sufficiently qualified, and if not to appoint deputies under Section 46.

The district officers should satisfy themselves by examination, when accepting or making nominations, that the nominee can read and write, and has a fair knowledge of his duties.—*G. R. No.* 8805, *Dec.* 15, 1882.

23. **Powers.**—It is desirable that the Commissioners and Collectors should be empowered to call for cases disposed of under Act III. of 1874 by officers subordinate to them, even if no appeal be presented, and under Section 82 this power is hereby conferred on the officers named. Should it be put in force it will not be in the Collector's or Commissioner's power to review or alter the decision, but only to report upon it to Government under Section 79 of the Act.—*G. R. No.* 5115, *Sept* 8, 1875.

24. **Preparation of Registers.**—(1) The first step to be taken is to ascertain in each collectorate how far the existing registers will hold good. It is the great desire of Government to make as little change as possible. In each collectorate an experienced Assistant is to examine all the registers framed since 1866 in which decisions have been, as provided in Section 73, para. 2, recorded in writing after due investigation. As a general rule, these decisions should not be questioned, and the Assistant's duty will then be confined to obtaining additional information required by the new forms of register. But additional information as to the rights of sharers and the like may, in some cases, be requisite, and this the Assistant will have to obtain. In such cases care should be taken to avoid, as much as possible, obliging the parties to appear in person; and only in cases where there are doubtful or important points to be decided, their attendance should be insisted upon.

(2) The Assistant Collector entrusted with the above duty will report, after examining the registers alluded to in Clause 2 of Section 73, in what villages those registers cannot stand. Each case should be reported separately, and Government will then pass orders exempting the wuttun in question from the operation of the section.

(5) Registers for villages where they have to be prepared *de novo*, either on account of the decisions since 1866 being now disallowed, or owing to their not meeting the conditions required by Section 73, Clause 2, or because no register at all has been made since 1866, must usually be made by the Assistant and Deputy Collectors in charge of the taluka. Regard should be paid to the convenience of the parties, and those cases in which vacancies are about to occur should be taken up first.—*G. R. No.* 5115, *Sept.* 8, 1875.

25. In consequence of the great inconvenience and confusion resulting not unfrequently from the want of uniformity on the part of the Collectors, their Assistants and Deputies in recording their proceedings under the Watan Act for the appointment of representative watandárs and of the difficulty experienced, when the cases come up for revision, in deciding what is exactly the custom of the watan as to service in each case, the following form of record for general adoption has been sanctioned by Government, and it should be adhered to as much as possible.

The proceedings should be written in a neat and legible manner in view of the possibility of their coming before Government on revision or appeal :—

'*Record of Proceedings held before under Part 6 of the Watan Act III. of* 1874, *for the village of Táluka Zilla*

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The following persons are present :—

A list of the men who have served from the earliest period, with notes showing whether they were selected by the Collector or by the sharers under Act XI. of 1843, Section 4, is appended.

Custom of the Watan.

Under this head state distinctly—

1. Whether it is the custom "for a member of one family only to serve," Section 27, and if so, whether he served by the selection of the Collector or the votes of the sharers in the watan or under Act XI. of 1843, Section 4.

2. Whether "a member of each of several families" served "contemporaneously or for successive periods," Section 28, and if for "successive periods," whether this prac-

tice existed at the date of the introduction of Act XI. of 1843. In both cases enquiry should be made and recorded if the several families served contemporaneously or in successive periods by the selection of the Collector or under Act XI. of 1843.

3. Whether "the practice of selection by the Collector from several families prevails," Section 29, Clause 1, and whether he selected one family to serve or several families to serve contemporaneously or for successive periods.

It is not sufficient to record that the custom is "rotation"; this word is not recognized by the Act and had better be abandoned. The Act only contemplates one or other of the customs above noted or perhaps a combination of two or more of them, but whatever remarks you may make on the subject of the custom, you must record a distinct finding under which Section of the Act you consider the custom to exist, and fix the period of service prescribed by Section 38.

It must be remembered that the mere appointment of one patel to succeed another on vacancies by death or dismissal or termination of the period for which previous appointments have been made does not *alone* constitute "service for successive periods," as contemplated in the Act. Service for successive periods can only exist *as a custom* when it can be claimed *as a right*. When it exists at the discretion of the Collector, it comes more properly under Clause 1 of Section 29 "selection by the Collector" or service in successive periods subsequent to 1843. Whether one or more persons served, or whether they served for life or in successive periods, they were invariably selected by the Collector, though he often fixed the order of service by selection, and therefore established a *quasi*-service in successive periods. Having decided the custom of the watan, the next step is to decide who are the—

Representative Watandárs.

1. If you decide that the custom is for a member of one family only to serve, Section 27, then you "shall" register the "name of the head of that family only as representative watandár."

2. If you consider that the custom is for a member of several families to serve, Section 28, then you must "register

the head of each of such families as representative watandárs, and fix the order in which they shall officiate."

3. If you find, as you will in the great majority of cases, that service in successive periods has been introduced subsequent to 1843, or that "the practice of selection from several families prevails," then you must determine "If they are descended from a common ancestor, and if so, who is the head of the eldest family descended from the original watandár and enter his name as sole representative watandár," but if they are not descended from a common ancestor, then you must "register the names of the heads of such families" and the order in which they are to serve, Section 29, Clause 2.

4. If you find that service in successive periods has been introduced under British "rule in consequence of the reduction of the number of sharers or the amalgamation of watans," then it will be your duty to enter the names of the heads of each family that formerly "officiated as representative watandárs," Section 30, and the order in which they are to serve. Whatever remarks you may find it necessary to make, you should quote the Section under which you enter the names of the representative watandárs.

It will be observed that, when the practice has been selection by the Collector, Section 29, Clause 1, if the Watandárs are descended from a common ancestor, then the name of the head of the eldest family descended from the common ancestor (original watandár) can alone be entered, but as this will operate with great harshness in disinheriting every other member of the watan you will do well to look with great suspicion on the evidence of a common ancestry, and not admit it without the clearest proof.

When a common ancestry *is* clearly proved, then you should represent to the watandárs that unless they accept a compromise under Section 31 they will *all* be disinherited except the one sole representative watandár selected under Section 29, Clause 1. When this is properly put before them, they will seldom fail to accept a compromise, and it should then be distinctly recorded that the watandárs are appointed under Section 31, and that service is for life under Section 38.

When an appeal is made to the Collector or Commissioner from the decision of the Assistant Collector or Collector, the appellate authority should prepare a record, in substance, as follows:—

Proceedings on appeal from the decision of *dated*
before *Collector*
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Recorded petition of appeal under Section 78.

Note should be taken if the period of 60 or 90 days allowed for appeal has expired.

The objections raised by the appellant should then be briefly stated and the decision with the reasons for it recorded.—*G. R. No.* 7878, *Dec.* 26, 1881.

26. Each Matadar is to be entered as a representative Wuttundar. This is necessary to prevent their being deprived of the right they had formerly to serve if selected by the Collector.

Service does not necessarily prove the claimant to be a Matadar or head of a family, and each case must be decided on its own merits.

The existing Matadars having thus, as a general rule, been entered as representative Wuttundars, the Collector should, unless they themselves come to an agreement under Section 31, decide under Sections 28 and 38, the rotation in which they are to officiate. In cases of difficulty the order of rotation may most conveniently be decided by drawing lots.—*G. R. No.* 5115, *Sept.* 8, 1875, *and No.* 6141, *Oct.* 12, 1877.

27. When the service has been for life hitherto, the practice should, under Section 38 of the Act, be continued as far as possible.

While Section 26 provides that the Collector shall *not be bound* to recognise appointments and sub-divisions made subsequently to the introduction of Act XI. of 1843, which he considers mere practices contrary to the *custom* of the wuttun, Section 73, clause 2, on the other hand, indicates plainly that practices established after the careful inquiries instituted about 1866, and acquiesced in since, are not to be disturbed; and Government are not disposed to deviate from the existing registers in such instances without very weighty reasons being adduced.

Attention is necessary to the different manner in which the words "custom" and "practice" are used in the Act. The practice is by Section 26 to be looked at, but so also are the records; both are evidence of custom. This should be borne in mind where they

do not coincide ; in many cases it will be found that the practice since British rule began has been to appoint from one or more families while other families have acquiesced on the understanding that their rights subsisted unaffected. This understanding is often proved by official entries; it often subsists in well-known and undisputed tradition. The Collectors will, of course, subject to the rule contained in Section 73, clause 2, bring as much research and experience as possible to their judgment on the evidence, taking care that mere accident shall not prejudice just rights, and at the same time that recent practises of sub-divisions shall not be allowed to weaken the village system contrary to the proviso of Section 26.

Particular attention should be paid under Part VI. of the Act to decisions of the Civil Courts in suits instituted before the Act came into operation. Such decisions should be accepted as evidence within the meaning of Section 26 of the Act and as conclusive evidence so far as they are consistent with the provisions of the Act.

The following rules are therefore to be observed on this point:—

(I.)—Decisions passed by the Collector since 1866 shall not be accepted under clause 2 of Section 73 of the Act when they have been set aside or modified by the Civil Courts, but in such cases the Courts' decrees shall be acted upon, so far as they may be consistent with the provisions of the Act.

(II.)—When litigation is still pending concerning any such decision it should not be accepted, nor should any final order be passed under Section 73 of the Act until the final decree of the Civil Courts is obtained, when it should be acted upon as in the case of already existing decrees.

(III.)—Government reserves the right of directing that previous decisions other than the above shall not be accepted in particular cases.

By Section 8 an alience who has come into possession of profits of wuttun property under certain circumstances, cannot be dispossessed by the Collector. Hence under the definition of Wuttundár the alience has an interest in the wuttun and is a wuttundár, but cannot be entered in the register as a representative wuttundár unless he has established a customary right to serve. On the other hand, if these circumstances do not exist, the Collector *may*, under Section 9, dispossess the alienee of the profits. But

this section is not, like Sections 10 and 11, which refer to alienations made after the passing of the Act, imperative but permissive only, and in exercising the power conferred by Section 9, the general rule should be that alienations effected before the passing of Act XI. of 1843, and in lately acquired territory before the introduction of British rule shall not be interfered with. The profits thus alienated will of course be liable to contribution to the emoluments of the officiator under Section 23, and the alienee cannot be registered as a representative wuttundár unless he has established a customary right to serve under Section 26.

Alienations effected since 1843 should not be interfered with when fraud is not apparent, when reasonable consideration was passed, and when the profits have actually been in the enjoyment of the alienee. In other cases the Collector should, according to his discretion, have recourse to one or the other of the two courses laid down in Section 12, which is more fully explanatory of Section 9. —*G. R. No.* 5115, *Sept.* 8, 1875.

28. **Preparation of Registers.**—All decisions must be written and signed in the handwriting of the officer making them. This is one of the most important provisions of the Act, and the law should be strictly carried out.—*G. R. No* 2963, *May* 18, 1876.

29. Old registers which fulfil the requirements of the Wuttun Act do not require to be submitted to Government, but Collectors and Commissioners must admit appeals against them in the usual manner.—*G. R. No.* 1925, *April* 15, 1878.

30. **Appeals.**—Appeals should certainly be allowed from decisions passed before the Act was introduced—provided no appeal has been made already. Many decisions have been passed without any proper record of proceedings having been made, and if appeals on such cases were not allowed, it is difficult to see how registers could be prepared *de novo*.—*G. R. No.* 2963, *May* 18, 1876.

31. The limitations and restrictions in respect to appeals do not apply to cases which have been dealt with prior to the passing of the Act. As a matter of fact, however, every case must be enquired into again for the purpose of framing the register under the Act, and any dispute that may have arisen can best be disposed of at the time of such enquiry.—*G. R. No.* 5915, *Oct.* 17, 1876.

32. **Appointment of officiators.**—It is desirable that the offices of Revenue and Police Patel should be held by the same person, except where the custom of the country or the rights of families and individuals are opposed to this, as they frequently are in Guzerat.—*G. R. No.* 2907, *April* 27, 1852.

33. As a rule the appointment of deputies should only be permitted in cases in which wuttuns are owned by Sardárs of so high a rank that they could not be reasonably expected to serve in person.

The determination of the number of officiators required should be made by the Collector under Section 43, with much regard to the condition of family as well as to the needs of the village. Neither in this nor in any other matter is general or rapid change desirable. The broad application of the term wuttundár to collaterals should not be lost sight of.

When the Collector appoints a deputy, the term should be five years—*G. R. No.* 5115, *Sept.* 8, 1875.

34. **Appointment of officiators.**—Where there are more officiators than necessary, they should be reduced at the Collector's discretion under Sec. 31 of the Act.—*G. R. No.* 6648, *Nov.* 27, 1875.

35. No man who has undergone penal servitude should be appointed to a place as officiator or deputy.—*G. R. No.* 6752, *Dec.* 1, 1875.

36. A wuttundar whom it is unadvisable to allow to serve personally on account of his being deeply in debt may be called upon under Sec. 45 to appoint a deputy.—*G. R. No.* 3136, *June* 3, 1875.

37. In cases of dispute as to the right to serve if former performance of service is admitted, it should rest with the opposite party to prove that such service was on the part of others and not of right.—*G. R. No.* 4797, *Aug.* 23, 1875.

38. The fact that a takshim has not served cannot be regarded as conclusive evidence that it has no right to serve when selected by the Collector.—*G. R. No.* 7819, *Dec.* 22, 1881.

39. When it has been the custom for a member of each of two or more takshims to serve contemporaneously, and in one or more of such takshims a member of each of several families has performed the duties in successive periods, the custom as to con-

temporaneous service shall, subject to the provisions of Section 43, be recognized, and the rights of the representative wuttundar, or of the representative wuttundars of each takshim as to service, shall be determined under the provisions of the Act as if each such takshim constituted a distinct wuttun.—*G. R. No.* 5873, *Oct.* 14, 1876.

40. As long as there is a fit Matádár an outsider should not be appointed to serve as deputy for a Mukhi.—*G. R. No.* 3988, *July* 15, 1875, *and No.* 5115, *Sept.* 8, 1878.

41. Inamdars have under the Act no power of appointing the village officers in their inam villages: but where they had before the privilege of appointing they should be allowed to be present, and their wishes, as far as the law allows, treated with consideration.—*G. R. No.* 4165, *July* 23, *and No.* 5522, *Sept.* 29, 1875.

42. **Payment of officiators.**—The following is the scale fixed by Sir G. Wingate for remuneration of officiating Patels and Koolkurness, to be paid in cash:—

(1) *For Patels*—

For the first thousand rupees of the gross revenue of the village three per cent.; for the second thousand two per cent.; for the balance above Rs. 2,000 one per cent. In addition to these percentages they shall receive a fixed annual allowance of one rupee when the gross revenue ranges from Rs. 11 to Rs. 20; Rs. 2½ when it ranges from Rs. 21 to 30; Rs. 5 when it ranges from Rs. 31 to 50; and Rs. 10 when it exceeds Rs. 50.

(2) *For Koolkurnees*—

For the first thousand rupees of gross revenue five per cent; for the second thousand four per cent.; for the third thousand three per cent.; for the fourth thousand two per cent.; and for the balance above Rs. 4,000 one per cent. In addition a fixed allowance of Rs. 2 when the gross revenue ranges from Rs. 11 to Rs. 20; of Rs. 5 when it ranges from Rs. 21 to 30; and of Rs. 10 when it is above Rs. 30 and does not exceed Rs. 1,000; when it exceeds Rs. 1,000 and falls short of Rs. 1,200, such an amount as shall make up the total salary to Rs. 60.

(3) The above rules show the minimum of remuneration, but the following additions are made when the total emoluments of the wuttun exceed the minimum under the above scale:—

When the total emoluments of the wuttun (including inam land and the value of abolished hukks) are less than Rs. 5 in excess of

the minimum fixed by the above rules, the balance is to go to the officiator in addition to his fixed salary.

When the total emoluments are double the minimum fixed by the scale, ten per cent. of the surplus to go to the officiator in addition to his fixed salary.

(4) In the case of towns or large villages with a population of 2,000 and upwards, a permanent allowance of Rs. 10 is to be granted to each officiating Patel and Koolkurnee in addition to his pay fixed by the scale, provided the balance of total emoluments is sufficient for this but insufficient to bring the case under the operation of the last rule.

(5) The gross revenue of the village is the whole revenue leviable, without deducting remissions.

(6) The salaries calculated as above are to be paid quarterly from the talooka treasuries in cash.

(7) Koolkurnees are also to receive an allowance for stationery out of the village expense allowance according to the following scale:—

Gross revenue within Rs.			20,	allowance Rs.	1
Rs.	21	to	50	,, ,,	2
,,	51	to	100	,, ,,	2½
,,	101	to	200	,, ,,	3
,,	201	to	350	,, ,,	3½
,,	351	to	500	,, ,,	4
,,	501	to	700	,, ,,	4½
,,	701	to	900	,, ,,	5
,,	901	to	1,250	,, ,,	5½
,,	1,251	to	1,500	,, ,,	6
,,	1,551	to	1,800	,, ,,	6½
,,	1,801	to	2,000	,, ,,	7

and As. 8 for every additional Rs. 500 of gross revenue up to Rs. 5,000, but no allowance to be above Rs. 10.

(8) Where the other emoluments of the wuttuns are not sufficient to pay the allowances above laid down, the inam land belonging to the wuttuns are to be assessed at the usual letting rate of similar land in the village, or at any less rate which would make up the deficiency. Wuttun lands in the possession of mortgagees are to be thus assessed, when necessary, in the same way as those in possession of the proprietors.—*G. R. No.* 6892, *Nov.* 30, 1853.

Note.—The above scale is not universally applicable; the collectorates of Satára and Kanara are among the exceptions.

43. **Payment of officiators.**—Where Wingate's scale is in force, a contingent allowance is given to Patels for lighting and repairing chowrees, and for other miscellaneous expenditure, equal to that paid to Koolkurnees for stationery under the scale.*

It is to be given when the scale of remuneration comes under revision, either on or after the introduction of the Survey assessments.

Patels in lapsed villages are to receive the allowance when their emoluments are being settled for the first time.—*G. R. No.* 2777, *June* 29, 1865, *and No.* 3904, *Aug.* 14, 1871.

44. Wingate's scale is now explained and modified by the following rules and definitions :—

"Wuttun land emoluments" consist of the difference between the original judi or Government charge on the whole lands of the wuttun and the full survey valuation or assessment thereof for the time being.

The "appropriated amount" of the wuttun land emoluments consists of the sum imposed in the form of an addition to the original judi to meet, so far as it can, the remuneration of the officiator as fixed according to the orders of Government from time to time.

The "unappropriated wuttun land emoluments" consist of that portion of the difference, if any, between the total wuttun land emoluments at any time and the amount appropriated at any time for the remuneration of the officiator according to the last paragraph.

(1) The mámul or ancient recorded judi, or the highest recorded ancient payment, whichever may be the higher of these two sums, shall be considered to be the ultimate limit of judi or Government charge upon the service inám wuttun lands of village officers exclusive of any charge which it may seem fit to Government to impose for the remuneration of the member or members of the wuttun appointed by Government to officiate, so long as such charge on account of remuneration of service together with the original judi does not exceed the survey assessment for the time being of the whole lands of the wuttun.

* For the amount of this, see note to the next order.

(2) The wuttun emoluments are liable for the payment of the officiator up to their whole survey valuation as at any time fixed; and any portion of this valuation in excess of the requirements at any time for the payment of the officiator may be appropriated at any future time if it is in the opinion of Government necessary to increase the sum payable to the officiator.

(3) In G. R. No. 331 of 25th January 1860, it was decided that in commutation of enquiry by the Inám Commission into the title on which unappropriated wuttun land emoluments were held, additional judi of one-half the survey assessment for the time being should be levied on the unappropriated amount. It is now clearly ruled that upon its being necessary to add to the remuneration of the officiator or officiators, all such excess wuttun land emoluments are liable up to the full survey assessment for the time being. It is, however, laid down that the above half judi is not liable to increase on account of the unappropriated wuttun land emoluments for the time being attaining an increased valuation under a revision of assessment; but that such judi may be lowered owing to a decrease in the value of the unappropriated wuttun land emoluments rendering the judi formerly fixed thereupon more than half their value for the time being, or as above provided owing to a portion of the excess wuttun land emoluments being at any future time appropriated for the payment of the officiator.

In the case of settlements made prior to 1860 the unappropriated wuttun land emoluments whether in excess of Rs. 20 or under are to be charged at the end of the thirty years settlement half judi at the *old* and not the *revised* rate of assessment; and in the few cases where the excess at the time of original settlement is not known, to put on as judi at one quarter of the present excess.

(4) The scale of percentage remuneration adopted hitherto for Pátels shall continue in future. But the increased cháuri and potgi or extra allowance sanctioned by G. R. No. 6141, Nov. 1, 1875, should be adopted.*

(5) As regards the Koolkurnees, the percentage scale on which they are already paid being found sufficient should be retained both for salary and stationery allowance, with the modification as regards

* This is as follows:—For population up to 100, two rupees for potgi and two rupees for chauri; for every extra hundred an extra rupee for each, up to Rs. 30 for each, which is the maximum.

increased potgi or extra allowance, sanctioned in G. R. No. 991, 15th February 1876.*

(6) In towns and very large and troublesome places an additional payment may be awarded to officiating Pátels. At present under Wingate's rules an additional allowance of Rs. 10 is awardable to Patels of large places. It is now provided that there shall be three additional classes of such special allowances; the four classes will then stand as follows:—

Class	IV.	Rs. 10
„	III.	„ 20
„	II.	„ 30
„	I.	„ 50

(7) The whole emoluments of village officers, whether consisting of salary, potgi or extra allowance, special allowance, or stationery allowance, are payable from the wuttun emoluments so far as they are capable of meeting these charges.

(8) On revision of assesment, all service inám lands of every head, whether those of village officers or servants, and whether held by officiators or others, shall be liable to pay local one anna cess on their survey valuation in common with all other lands.—*G. R. No.* 7651, *Dec.* 28, 1877, *and No.* 5994, *Oct.* 11, 1881.

45. **Payment of officiators.**—Service allowances should be calculated and paid according to the revenue year. When making deductions for arrears, revenue years should be counted, not financial.—*G. R. No.* 5420, *Sept.* 24, 1875.

* This is as follows:—

Revenue of villages ranging from	Scale payment.	Potgi.	Total allowance.
	Rs.	Rs.	Rs.
Rs. 801 to 900	45	10	55
„ 901 to 1,000	50	10	60
„ 1,001 to 1,100	54	10	64
„ 1,101 to 1,200	58	10	68
„ 1,201 to 1,300	62	10	72
„ 1,301 to 1,400	66	6	72
„ 1,401 to 1,500	70	2	72
„ 1,501 to 1,600	74	.....	74

46. Notice fees and fines for unpunctual payment of instalments of revenue should not be taken into calculation in fixing emoluments.—*G. R. No.* 5304, *Sept.* 15, 1876.

47. For collections of local funds the following are the rates of remuneration :—

	Koolkurnee.		Patel.	
	Rs.	a.	Rs.	a.
Exceeding Rs. 5 and up to Rs. 10.....	0	4	0	2
Do. 10 do. 25.....	0	8	0	4
Do. 25 do. 50.....	1	0	0	8
Do. 50 do. 75.....	1	4	0	10
Do. 75 do. 100.....	1	8	0	12

On collections above Rs. 100 the Koolkurnee to receive eight annas and the Patel four annas for every twenty-five rupees. Where the collections do not amount to Rs. 5 no remuneration is allowed. When a Talatee or Koolkurnee has more than one village, the payment is to be calculated on the total collections made in the whole of his villages.—*G. R. No.* 4477, *Sept.* 16, *and No.* 6183, *Dec.* 15, 1870; *No.* 28, *Jan.* 3, 1871, *and* No. 2719, *May* 12, 1875.

48. * * * * * *

49. **Payment of officiators.**—The emoluments of Patels, Kulkarnees or hereditary village accountants, and Talatis or stipendiary village accountants for the collection of Local Fund Cess are to be fixed for ten years on the average of previous five years' collections of the Local Fund Cess; the average to be taken being that of five years previous to 1875-76. These orders are not to apply to Pátels in the Surat District and to village officers in the Kanara District.—*G. R. No.* 2847, *June* 4, 1878; *No.* 3931, *Aug.* 5, 1878; *No.* 6633, *Dec.* 11, 1879; *No.* 4964, *Sept.* 20, 1880; *and No.* 163, *Jan.* 10, 1881.

[The rules for rates of remuneration on account of collecting irrigation revenue are given in Chapter X. Remuneration was also given them previously for collecting Income-tax, &c.]

50. Government have sanctioned the payment of percentage to village officers on collections of the Local Funds sand and quarry fees.—*G. R. No.* 3143, *Sept.* 15, 1879.

51. Remuneration to village officers according to Wingate's scale for the collection of forest revenue is to be paid to them in addition to the remuneration, whether fixed or variable, given for the collection of land revenue.—*G. R. No.* 3529, *June* 16, 1876.

52. The sale proceeds of grass and grazing from Kooruns under the management of the Forest Department are to be collected by the village officers, and they should be remunerated for their services according to Wingate's scale.—*G. R. No.* 1669, *March* 18, 1875, *and No.* 3275, *June* 21, 1879.

53. The remuneration to Patels and Koolkarnees for collecting Government revenues from alienated villages is to be fixed at 1¼ per cent. and 3 per cent. respectively on the average of five back years' revenue collected by them, and they are to be paid at this rate for ten years to come as in the case of village officers in Government Khalsa villages. The Kulkarnee is to pay expenses of stationery, &c. But if a Patel has Rs. 120 a year in inam and allowances, and a Koolkurnee Rs. 240, they will get nothing extra for collecting the Government dues under this ruling.—*G. R. No.* 1861, *June* 5, 1863; *No.* 1654, *March* 16, 1876; *and No.* 3088, *June* 12, 1879.

54. The present rates and modes of payment in alienated villages should not be altered except when serious disputes arise or the parties agree on a new scale.

55. In cases in which the Collector has to determine the emoluments to be paid to any watandar in alienated villages irrespective of the payments which it has been the established custom to make, he must see what is fair and adequate remuneration in each instance as it occurs, due regard being had to the nature and extent of the service performed.—*G. R. No.* 476, *Jan.* 23, 1882.

56. Remuneration is not to be granted to village officers in alienated villages for the collection by them of Local Fund Cess.—*G. R. No.* 2057, *April* 20, 1880; *No.* 349, *Jan.* 18, 1881; *and No.* 3761, *June* 10, 1882.

57. * * * * * *

58. The allowance paid to the officiating Patel or Kulkurnee is the pay of the officer, whether he be Wuttundar, Gumasta, or Collector's nominee, and no sharer or other person not officiating has any claim to participate in this allowance. Any underhand assignment of the same by an officiator will subject him to the stoppage of the whole or such portion of the allowance as the Collector may direct.—*G. R. No.* 5739, *Sept.* 28, 1853.

59. **Rewards.**—Government see no objection to the grant to village officers of suitable rewards in exceptional cases, as for in-

stance, when a Patel, Kulkarni or Talati shows extraordinary energy on any particular emergency, such as an outbreak of cholera, attack on the village by dacoits, the realization of the Government revenue under great difficulties and other occasions which will at once occur to Revenue officers of experience. In such cases, the Collectors may mark the efficient service rendered by conferring on the officers who render it the distinction of honorary pagries to be presented by the Collector or Assistant Collector at the time of the jamabandi in the presence of the Revenue and other officers and the village people gathered on such occasions, the charge on account of such rewards being met from the Provincial Revenues and debited to such head as the Accountant-General may indicate.—*G. R. No.* 667, *Dec.* 16, 1880.

60. **Illegal alienations.**—When sales or attachments of service lands by the Courts are brought to the Collector's notice he must get the sale set aside under Sec. 10 of the Act (III. of 1874), sending a certificate. [The form of certificate was given with the resolution.]—*G. R. No.* 2903, *May* 21, 1875.

61. The Collectors should inform all Patels and Koolkurnees and all the members of wuttundár families that it is their duty to bring to notice all illegal alienations of wuttun or profits, and all invalid attachments or processes placed upon them in future.

62. When lands are held by non-watandár patels for service, and have been alienated without the previous sanction of competent authority, they are resumable at the pleasure of Government. The Collector should therefore resume them and should assign to the officiating Patel in each case so much of the land resumed, including the land in his own occupation, as may be required to provide for his remuneration according to scale. If any surplus land remains after providing for the remuneration of the officiator, such surplus may be re-granted to the present occupants at survey rates.

The officiating patels should continue to be nominated by the Collector according to present custom, and they should be made to understand that they hold the lands assigned to them so long only as they continue to serve. It is not desirable to create new watan rights under Act III. of 1874.—*G. R. No.* 1170, *Feb.* 5, 1881.

63. **Legal alienations.**—Sales of shares to co-sharers should be encouraged as tending to reduce the number of shares.—*G. R. No.* 3418, *Sept.* 5, 1868.

64. **Inheritance.**—There is nothing to prevent wuttun property descending to daughter's son when he is the heir according to Hindu law.—*G. R. No.* 5115, *Sept.* 8, 1875.

65. The provisions of the Act itself are sufficient to prevent the descent of a share in a wuttun to a female married out of the wuttun family, when there are wuttundárs of that family who desire to prevent it; at any rate, Government have no interest in preventing such a succession —*G. R. No.* 1737, *April* 4, 1878.

66. The Bombay High Court have decided that according to Hindu law property inherited by a married woman from her father descends on her death to her own and not her father's heirs. On the death, therefore, of a daughter who has been married out of a wuttun family and who has been recognised as a representative wuttundár, her children are entitled to inherit the wuttun property, and if she has no children her husband will be her heir, and on failure of him his nearest *Sapindas*, which term includes on the father's side all blood relations within six degrees together with the wives of the males, and on the mother's side those within four degrees.

There is no objection to the daughter appointing her husband as her deputy, who under the above ruling can be deemed to be a wuttundar, *i.e.*, "a person having an hereditary interest in a wuttun" within the meaning of Section 53 of the Bombay Hereditary Offices Act, 1874.—*G. R. No.* 2318, *April* 8, 1882.

67. A daughter takes by inheritance an absolute estate just as a son would; but, if the estate be watan, the interest therein is so far limited by express enactment as provided in Section 5 of Bombay Act III. of 1874.—*G. R. No.* 7709, *Nov.* 7, 1882.

68. **Adoption.**—In the case of "a representative wuttundár," to whom and to whose widow the Act gives unqualified power to adopt, no nazarána can be levied.—*G. R. No.* 6282, *Nov.* 6, 1875.

69. **Dismissal and suspension.**—The dismissal of hereditary Patels must be regulated by Act 3 of 1874, and not by Act 8 of 1867.

The authority of suspension, &c. under Sec. 57, may be delegated to an Assistant.—*G. R. No.* 5716, *Oct.* 6, 1876.

70. The responsibility of the Patel for knowing that Government trees had been cut down in his village must be enforced: a

Patel was accordingly dismissed who pleaded that trees had been cut down without his knowledge.—*G. R. No.* 1583, *March* 28, 1877.

71. Non-residence in his village is not sufficient ground for the dismissal of a Patel where the village is small and no inconvenience has resulted to the public service from non-residence.—*G. R. No.* 8, *Jan.* 3, 1865.

72. When a village officer is dismissed after being convicted of a crime in the conduct of the duties of his office, and the nomination of his successor devolves on Government, no near relative, such as father, son, or brother, should be appointed.—*G. R. No.* 692, *Feb.* 28, 1860.

73. Dismissed hereditary officers should not be called by the titles of their old offices in official documents.—*G. R. No.* 1511, *May* 14, 1844.

74. The following form of "Record of Proceedings" should be submitted in reporting the dismissal of a hereditary officer of Government:—

"This day read the proceedings in the case of ————, Patel (Koolkurnee, &c.) of ——, Talooka ——.

"This hereditary officer was on————tried before Mr.—— Magistrate of————on a charge of————, and being convicted was sentenced, under Sec. —— of the Penal Code (or otherwise), to————. On appeal to the——the sentence was upheld.

"The Collector of————then issued an order for the dismissal of the abovenamed————, dated————, and now submits for the consideration of Government the above-recorded reasons for his dismissal from his office."

The proceedings should also be forwarded when dismissal is recommended.—*G. R. No.* 2944, *June* 17, 1854, *and No.* 4142, *Oct.* 23, 1855.

75. The punishment of village hereditary officers for deliquencies is to be briefly notified to the Patels and Koolkurnees throughout the collectorate.—*G. R. No.* 2065, *May* 31, 1838.

76. **Prosecution.**—No sanction whatever is required to the prosecution of a Police Patel, whether hereditary or otherwise. But the prosecution of a hereditary revenue Patel for an offence committed in his official capacity requires the sanction of Government.—*G. R. No.* 3619, *June* 25, 1874, *and No.* 6482, *Oct.* 20, 1877.

77. **Procedure as to Mhars.**—Government are convinced of the necessity of dealing with village Mhárs and watchmen with the utmost care and caution; it is not desirable that the authority conferred by Section 18 of the Wuttun Act should be generally used: it will be sufficient to apply it when disputes grow so high as to lead to fighting, arson or poisoning of cattle. In fact, it should only be used in the last resort. Generally the ryots and the Mhárs are a fair match for each other; each class is sure to try to interest inexperienced officers in hope of gaining some petty advantage. A very slight gain in one village will incite the same class in neighbouring villages to petition for settlement—a consequence it is in every way desirable to avoid. Hence the anxiety of Government that Section 18 should not be used except under pressing circumstances, and that the decisions, when it is used, should invariably be those of Panchayats.

78. Ten years should be fixed as the period of settlements of haks to be made by Punchayets under Section 18 of Bombay Act III. of 1874.—*G. R. No.* 34, *Jan.* 4, 1876.

79. In the case of service wuttuns below the rank of Patels and Koolkurnees, in failure of legitimate heirs, the male issue of prostitute daughters of the family may be selected, but in no case should any woman who has become a prostitute, be recognised as heir.—*G. R. No.* 2266, *May* 5, 1874.

III.—Useless Village Wuttundars.

80. **Settlement.**—Besides the wuttuns of the Patels, Koolkurnees, and Mhars, which exist everywhere, and are still liable to service to the State and to the village communities, there are in different places a number of inferior inams originally granted on condition of service which has now become more or less unnecessary. These were divided into two classes:—

(1) Those whose services, though not useful to Government, are useful to the community, such as Kazee, Joshee, Gooroo, Sootar Lohar, Koombhar, &c.

(2) Those whose services, though perhaps formerly of use are now not required either by Government or the community, such as Potdar, Mahajun, Shikalgar, Bildar, Chowdaree, and a great number of others known only in particular localities.

The lands of these Inamdars were ordered to be assessed and a quit-rent (joodee) imposed of one-fourth of the Survey assessment

of their wuttuns in the case of the first class, and one-half in the case of the second class, in addition to any salamee that may have been levied previously. The holdings of the second class were then converted into private property, but those of the first class are regarded as service wuttuns liable in whosesoever hands they may be for service to the village community.—*G. R. No.* 1915, *May* 28, 1860; *No.* 2606, *June* 1, 1861; *No.* 3973, *Nov.* 11, 1863; *No.* 1930, *May* 18, *and No.* 2785, *July* 23, 1864.

81. **Settlement.**—The sums realized by the partial assessment described in Order 80 are to be applied to the remuneration of ill-paid and necessary village servants at the discretion of the Collector.—*G. R. No.* 203, *Jan.* 20, 1864.

82. Inams previously adjudicated by the Inam Commission were not subject to the half or quarter assessment, but the holders had the option of having their lands converted into private and transferable property at an assessment of three anpas in the rupee If they did not desire this, their inams were continued according to the terms of the decision arrived at under Act XI. of 1852.—*G. R. No.* 1194, *April* 7, 1866, *and No.* 86, *Jan.* 10, 1867.

83. Bombay Act III. of 1874 does not appear to be applicable to village servants useful to the community. All the sanads which have been issued to such servants prohibit alienation of the property to which they relate. Under the terms of the settlement, land which ceases to be held as remuneration for service to the village community may be resumed.—*G. R. No.* 512, *Jan.* 12, 1882.

84. Those village servants in alienated villages who do not hold from the alienee, and who render no service whatever, come under rules given in Order 80, and have their lands assessed at half the Survey assessment and converted into private property with respect to transfer and succession. But those who still render service of any kind to the Inamdar can only have the settlement of one-quarter of the assessment offered to them on the Inamdar applying for it and giving up all claim to future service.—*G. R. No.* 2189, *May* 23, 1865.

85. The provisions of the above order are applicable to "Jadid" inams only, *i.e.*, those granted by the alienees, but in the case of kadim or ancient holdings of village servants in alienated villages useful to the community but whose services are not required by the alienees, the latter have no claim to any payments made in com-

mutation which must be considered to be payable to Government from which in reality these village servants hold.—*G. R. No.* 5770, *Oct.* 30, 1880.

86. The cash allowances of useless village servants who refuse to accept commutation are continued as life-grants, and stopped on the death of the present holders.—*G. R. No.* 1269, *March* 31, 1868.

87. When in a wuttun of this sort there are sharers each enjoying emoluments by rotation, and all refuse to accept money compensation, the allowances must be divided among the sharers rateably according to their claims, and the share of each resumed on his decease.—*G R. No.* 4540, *Sept.* 4, 1871.

88. The inams of Shetsundees are continued if their services are considered necessary. If their number is reduced, the assessment imposed on their land is available for the payment of those who are retained.—*G. R. No.* 3851, *Nov.* 9, 1867.

89. In case of a Shetsundee misconducting himself, his lands can be resumed and transferred to others.—*G. R. No.* 1830, *June* 14, 1865.

CHAPTER XXIV.

PERSONAL INAMS.

These inams, which are holdings of land wholly or partly exempted from the payment of revenue, without any condition as to service to be rendered, are of very various extent and value, comprising sometimes several villages held entirely rent-free, and sometimes only two or three fields on which a quit-rent (joodee or salamee) is imposed which may be very nearly equal to the full assessment. It was a matter of course that in the early years of our rule many claims of this sort should be made which had no true foundation, and these claims to exemption from the payment of revenue were formerly, under Chapters 9 and 10 of Reg. XVII. of 1827, inquired into and decided by the Collector, the claimant having the right in case of an adverse decision to sue the Collector in the Civil Court for the land claimed. It was decided, however, that this procedure did not apply to the territories acquired in and subsequent to 1818. For the Deccan, Khandeish, and the Southern Mahratta Country, therefore, Act XI. of 1852 was passed with the object of a more thorough and speedy adjudication of inams. The Inam Commission established by this Act continued its judicial inquiries till 1863, when it appeared that a more summary settlement might be made with advantage both to the claimants and to Government. Bombay Act II. of 1863 was accordingly passed for the districts affected by Act XI. of 1852, and Bombay Act VII. of 1863, in terms almost identical for the Konkans and Guzerat, Chapters 9 and 10 of Reg. XVIII. of 1827 being repealed. By these Acts all holders of land held either wholly or partially rent-free, with the exceptions specified in the two Acts, could prevent all further question as to their titles by payment of a quit-rent fixed once for all, combined in most cases with a nuzzerana on transfer and succession. Their lands were then to be guaranteed to them as private property. This which is known as the summary settlement, has been accepted by the great body of Inamdars all over the country, and as the work of the Alienation Department is now nearly finished, it is not necessary to give the rules issued in accordance with the above principles. The

settlement was not offered to those who held grants from the British Government, or to those whose claims had been previously adjudicated by the Inam Commission, but either class might obtain the advantages of the settlement on paying for them according to the terms of these Acts.—*G. R. No* 39, *Jan.* 6, 1864.

A settlement of a similar nature but necessarily more complicated in its details was made with regard to inams held not permanently but for one or more lives. This is called "the terminable settlement" and it was sanctioned by Government in G. R. No. 1399, April 13, and No. 2900, Aug. 1, 1864. It extended to grants made by the British Government.

The most recent legislation on the subject is the Bombay Revenue Jurisdiction Act (No. 10 of 1876) by which the right of the Civil Courts to enquire into claims to hold land exempt from payment of revenue is limited in the same way as their right to enquire into money grants was by Act 23 of 1871.

The laws on the subject of personal Inams, not repealed by the Revenue Code or otherwise, are Acts XI. of 1852, XXIII. of 1871, and X. of 1876, and Bombay Acts II. and VII. of 1863.

The orders in this chapter are divided into—

I.—Those relating to Inams generally.

II.—Those relating only to Inams that have come under the Summary Settlement.

III.—Those relating to Inams which have not come under the Summary Settlement, including those which were settled under Act XI. of 1852.

It should be mentioned that grants of land by our Government are but seldom made, and when made, are generally accompanied by conditions sufficiently definite to prevent most of the disputes which arise as to Inams that have been granted by previous dynasties.

I.—Orders relating to Inams generally.

1. **Alienation work.**—All details of alienation work such as decisions in succession cases, audit of cash bills, &c., are now left to the Collectors.—*G. R. No.* 4168, *July* 23, 1875.

2. **Powers given to Inamdars.**—There is no objection to the powers contemplated in clauses (*a*) and (*b*) of Section 88 of the Land Revenue Code being conferred upon an Inamdar at once, but none of the powers mentioned in clauses (*c*) to (*f*) of that

section can be conferred until a Survey Settlement has been extended to his village under Section 216 of the Code (vide the proviso to Section 88.)

If the Inamdar is to be invested with any powers under clauses (*e*) to (*f*) the first step would be under Section 216 of the Code, to authorize the extension to the Inamdar's village, by a notification,* of the provisions of Chapters VIII. to X. of the Code which he may desire to have so extended, or of such of them as Government think fit to extend. Section 112 must, of necessity, be amongst the number of sections to be so extended, when a Survey Settlement "made, approved and confirmed under the authority of the Governor in Council" is already in force in the village. And when the existing assessments have not yet been declared by Government to be fixed for a term of years, Sections 102 and 103 must of necessity also be included, in order that Government may have power at once to declare them to be so fixed, and that the Survey Settlement may be formally introduced.

When the above Notification has been issued, and when, if necessary, an order has been issued under Section 102, and proceedings have been taken under Section 103, the requirements of the proviso to Section 88 will have been satisfied.

The powers which Government may then deem it fit to confer upon the Inamdar or upon any agent of his may be given, *not* by notification, but by a commission in the form of Schedule F of the Code. If powers are conferred under clauses (*a*) and (*b*) of Section 88 of the Code at once, without waiting for a Survey Settlement to be extended to the village under Section 216, they too must be given by a commission.—*G. R. No.* 1388, *March* 8, 1881.

Note.—See also Order No. 32.

3. In unsurveyed alienated villages Inamdars can receive notices of relinquishment, either absolute or in favour of other persons, section 74 of the Code not being applicable to such villages. In alienated villages into which the Survey Settlement has been introduced, Inamdars cannot exercise the powers of receiving such notices until they are invested with them under Section 88 of the Code.

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* Form of Notification:—

"In exercise of the power conferred by Section 216 of the Bombay Land Revenue Code, 1879, the Governor in Council is pleased to authorize the extension of the provisions of Sections of the said Code to the village of in the taluka of the District.

By order, &c."

Steps should therefore be taken as far as possible to invest Inamdars when necessary with the powers contemplated by Section 74. As regards agreements to take up new land, the power of the Inamdars to receive such agreements is not restricted by law in surveyed or unsurveyed villages.—*G. R. No.* 3439, *June* 15, 1881; *No.* 5730, *Oct.* 1, 1881; *No.* 7045, *Nov.* 23, 1881; *and No.* 959, *Feb.* 10, 1882.

4. There is no legal objection to the power of registering the name of the heir of a deceased occupant being exercised by the holder of an alienated village.—*G. R. No.* 1014, *Feb.* 13, 1882.

5. Powers have been given to various Jagheerdars and Inamdars to exercise the powers of a Mamlatdar under Bombay Act III. of 1876.

6. **Liability to taxation.**—The holders of alienated land must, in common with the rest of the community, pay income tax; and the fact of their having accepted the summary settlement cannot be held to afford them exemption.

Nor can their plea to exemption from local taxation be admitted All they are entitled to under the summary settlement is exemption from any increased demands on account of Imperial land revenue *G. R. No.* 1889, *April* 19, 1870.

7. **Relations between Inamdars and their Tenants**—[The following order though old gives a clear statement of principles which ought to be kept in mind.]

* * * * *

"The main points upon which our decision is desired appear to be,—1st, whether an Inamdar, or other party to whom the land revenue of the State has been assigned, is compelled to regulate his assessments according to the rates established in the Government lands of the district in which his inam lands are situated; and 2ndly, if by a compulsory reduction of the rates to those established in the Government lands the Inamdar sustains a positive loss of income, is he entitled to be compensated by Government for such loss?

"Lands which, under any titles, are exempted from the payment of revenue to the State may be generally classed under the following heads:—

"1*st.*—Lands cultivated by the Inamdars themselves;

"2*nd.*—Lands cultivated by ryots paying rents to the Inamdars, but possessing no proprietary interest in the soil; and

"3*rd*—Lands cultivated by Mirasdars, and others possessing a proprietary interest in the soil, and paying revenue to the Inamdar.

"With regard to the first class it is obvious that no interference can be called for, the payer and the receiver of revenue being the same party.

"With respect to the second class, in which the land is cultivated by ryots possessing no right or interest in the soil, but under arrangement mutually agreed upon between themselves and the Inamdars, there can be no necessity for any interference on the part of Government for the purpose of preventing the Inamdar from demanding whatever rates he may think proper. If his demands are exorbitant, the cultivators, having no tie to any particular village, may transport their labour to another place, where the assessment is more moderate; and thus the Inamdar will be compelled, by a regard for his own interests, to keep his demands within moderate bounds.

"The practical difficulty arises with regard to the third class of lands, viz., those which are cultivated by Mirasdars, or others under whatever name, who may possess a proprietary interest in the soil.

"The title of the Mirasdar to possess the land on payment of Government revenue is no less valid, and probably much more ancient than that of the Inamdar to receive the revenue and apply it to his own purposes; and the Government is equally bound to protect each in the enjoyment of his respective rights. If the Inamdar is held to be entitled to demand whatever money rate he pleases under the name of revenue due to him, or even such a rate as in former times or at the date of the original grant was actually paid, but which, from the alteration which has taken place in the relative values of money and agricultural produce, can no longer be realized, it is obvious that the immemorial rights of the Mirasdars will be rendered worthless.

"The difficulty may be most readily surmounted by a recurrence to the original principles on which the land revenue is based.

"The right of Government consists in its title to receive from the Mirasdar a share of the produce of the land, or, more strictly, a share of the surplus produce after payment of the expenses of cultivation. The practice of receiving revenue in kind has been, as far as possible, abolished in all Government villages, and the Government share commuted into money at what is calculated to be a

fair average price. It is obvious that the amount of money to be paid by the ryots as the equivalent for the Government share must vary with every fluctuation in the relative values of money and agricultural produce: but, as such fluctuations are likely to be neither violent nor sudden, it has been considered sufficient for the interests of both parties, and especially in order that the ryot may not be kept in a state of constant uncertainty as to the money amount which he may be called on to pay that the necessary adjustment should be effected occasionally, and at definite periods. Thus in the recently surveyed and assessed districts under your Presidency the rates have been fixed for a period of thirty years, at the expiration of which they will become liable to revision, and, if necessary, re-adjustment.

"If this exposition of the nature and extent of the right of Government be admitted to be correct, it is clear that this right, and this only, is possessed by the Inamdar or other assignee of the revenue. All that he can demand of the Mirasdar is the share of the produce which was the property of Government either in kind or its equivalent in money at the current price of the day. He can set up no claim to any fixed and invariable money rate, which, from the change in the relative values of grains and money, may no longer represent the share of produce to which he is entitled.

"The ascertainment of the share of the produce to which Government could equitably lay claim is an operation essentially belonging to the functions of the Revenue officers of Government, and to which the judicial tribunals are, from their constitution, incompetent.* We are therefore of opinion that any interference which may be required between the Inamdar and those holding lands under him, should be entrusted solely to the Collector within whose charge the lands may be situated.

"Whenever any ryot possessing a proprietary interest in the land may consider the demand of the Inamdar to be exorbitant, he should be at liberty to make a representation thereof to the Collector of the district, who, on being satisfied of the existence of such proprietary interest on the part of the complainant, should proceed to ascertain the share of the produce to the payment of which the land is justly liable; and the Inamdar should be restricted from demanding more than such share of the produce, or its equivalent in money: and in

* This ruling is now legally enforced by the Bombay Revenue Jurisdiction Act, but was much discussed when that Act was under consideration.

case of any dispute arising between the Inamdar and the ryot as to the amount of such equivalent in money the ryot should be at liberty to discharge his revenue in kind.

"In accordance with this, ryots who possess a proprietary right and refuse the customary payments to the Inamdar should be called on to state why they do so: if they simply quote the new Survey rates as those by which they choose to abide, they should be told that Government have never required their adoption by Inamdars or Jagheerdars, and that they cannot therefore do so now; but if the ryots complain that the assessment is really heavier than they can pay, the Collector should inquire into the truth of the allegation, by comparing the rates now levied with both the old and new rates in the surrounding Government villages, and thence ascertain whether the ryots are exposed to any hardship or not."—*Court of Directors, March* 27, 1844, *and G. R. No.* 6856, *Nov.* 14, 1849.

NOTE.—The last three paras of the above extract were superseded by (Bombay) Act II. of 1866 which in its turn has now been repealed, but they are retained here to show the principle which formerly prevailed. The revenue authorities can now only take into consideration arrears of revenue of the current year. These cases often give much trouble, and it is generally a matter of considerable difficulty to prevent Mamlutdars from putting pressure on the cultivators by issuing notices to them to pay up before enquiring into the merits of the dispute.

8. **Assistance to recover rent.**—Collectors are justified in granting aid in the collection of revenue, under Chapters 6 and 7 of Reg. XVII. of 1827,* to mortgages of alienated villages who have been duly recognized and are in possession. A mortgagee may be held to be "duly recognized" when in possession of the mortgaged property with the consent of the mortgager, or by order of the Civil Court.—*G. R. No.* 3192, *Sept.* 23, *and No.* 3683, *Nov.* 5, 1858.

9. When assistance in the collection of revenue is given to the proprietors of alienated villages, the instalments are to be considered as falling due on the same dates as in Government villages of the same collectorate, and not on dates fixed arbitrarily by the Inamdar.—*G. R. No.* 4281, *July* 25, 1853.

10. An Inamdar is entitled to assistance as a superior holder in the recovery of his dues from his tenants under Section 86 of

* Now Revenue Code, Secs. 86 & 87.

the Land Revenue Code, whether a Survey Settlement has been extended to his lands or not.—*G. R. No.* 4150, *July* 18, 1881.

11. When a village is held by the Inamdar subject to the right of a Deshmukh, or Deshpándé or some other such hakdár to a share in, or charge on, the revenues of the village, such Deshmukh, Deshpándé or other hakdár stands *pro tanto* to the Inamdar in the relation of a superior holder and is therefore under Section 86 of the Land Revenue Code entitled to assistance in the recovery of his dues from the Inamdar. The definition of land in the Code is so drawn as to make the terms "holder" and "superior holder" apply to persons entitled to a share in, or charge on, the revenues as well as to persons in the possession and enjoyment of the land itself. All the sub-sharers therefore in alienated villages, whether their names are entered in the accounts or not, are in respect of their shares in, or charges on, the revenue entitled to assistance in the recovery thereof as superior holders.—*G. R. No.* 4379, *Aug.* 20, 1880, *and No.* 5454, *Sept.* 21, 1881.

12. If a village held in Inam by more than one person is entered in the accounts in the name of only one person, and if a dispute arises between the registered holder and the other sharer or sharers as to the right of recovering the revenue, and the Collector on the matter coming before him is satisfied that the person in whose name the village stands has all along had the sole management of it, he should consider such holder alone to be entitled to receive the rents or land revenue due by the tenants until such time as some arrangement for partition of the village, for sharing or exercising jointly the right of management is made by the parties either privately or by a suit between themselves. In such cases the party or parties applying for assistance should be referred to the Civil Court.—*G. R. No.* 3350, *June* 29, 1880.

13. If a sub-sharer in a Dumala village owns land which is entered in the accounts not as Inam but as the holding of an ordinary occupant in the village, and if it has been the practice for the revenue of such land to be adjusted in the accounts as a set-off against the share of such sub-sharer in the revenues of the village instead of being paid in cash, the practice should not be lightly disregarded, and no assistance should be rendered by the Revenue Officers to the principal Dumaldars in the recovery of the rent of such land in cash. When applications for such assistance are made, the Revenue Officer applied to should refer the parties to the Civil

Court for a decision of their respective rights; and if they obtain a settlement of their dispute, assistance may be given in accordance with the terms of the Court's final decree.—*G. R. No.* 2689, *May* 24, 1880.

14. A sub-sharer is a superior holder in accordance with the definitions given in Clauses 11 & 13 of Section 3 of the Land Revenue Code, and is therefore entitled to receive his dues on account of rent or land revenue from the inferior holders through the village officers.—*G. R. No.* 5838, *Oct.* 6, 1881.

15. Section 85 of the Land Revenue Code requires a superior holder to receive his dues on account of rent or land revenue through the hereditary village officers, but he may receive his dues direct from the persons liable to pay them on failure of the village officers to account for the same, provided he first obtains the consent of the Collector. Although nothing in this section empowers the Collector to compel the village accountant to pay the amount claimed, the latter portion of the section clearly implies an exercise of discretion on the part of the Collector. If he has reason to doubt the claim, he may refuse his consent, but if he has no doubt at all that the claimant is a superior holder entitled to the share of the revenue of the village which has been paid by the village officers to the other superior holders, he may consent to a demand being made by the claimant for payment direct from those co-sharers as inferior holders to the extent of their obligation. If the co-sharers refuse to pay the amount thus demanded, the claimant can then apply to the Collector for his assistance under Section 86. In the Collector's summary enquiry which he is bound to make on the application, the nature of dispute between the superior holders will be disclosed, and if the question at issue is of a complicated or difficult nature, the Collector will be justified in refusing assistance, leaving the parties to settle their dispute in the Civil Court.—*G. R. No.* 4330, *July* 5, 1882.

16. Under the Code the occupants of land in surveyed villages and superior holders referred to in Section 44 of Bombay Act I. of 1865, now come under the common denomination of "superior holders" and as such are entitled to assistance under the provisions of Section 86 and the following section of the Code. According to the procedure there laid down, the Collector is required to hold a summary enquiry and determine from the evidence before him

the amount lawfully due. The first paragraph of Section 83 indicates the grounds on which the Collector should proceed, viz:—

(*a*) If any agreement between the superior holder and tenant is proved, the rent agreed upon between them.

(*b*) If there is no satisfactory evidence of such agreement the rent payable by the usage of the locality.

(*c*) In the absence of any agreement or usage such rent as may under the circumstances of the case be deemed just and reasonable.

If the Collector owing to the complicated and difficult nature of the dispute is unable to settle it summarily he can refuse assistance, or where the survey assessment has been fixed he may grant assistance to the extent of such assessment.—*G. R. No.* 3904, *June* 17, 1882.

17. An Inamdar cannot compel his ryots to pay their rents in the old local currency. The latest published assay tables must be taken as the standard of valuation.—*G. R. No.* 2815, *July* 19, 1859.

18. **Hukks.**—Care must be taken that Inamdars who have received compensation for hukks abolished by Act XIX. of 1844 do not continue to levy these, and the district officers should occasionally inspect the village-accounts and inform the ryots that they have been relieved of these burdens.—*G. R. No.* 3171, *June* 28, 1854.

19. **Rights of Cultivators.**—The proprietor of an Inam village cannot be permitted to usurp or interfere with the rights of the cultivators in appropriating for cultivation lands long set apart for grazing the village cattle, &c.—*G. R. No.* 2981, *June* 12, 1874.

20. **Succession.**—Land should, in every case of the death of the holder, *i.e.*, the person whose name is borne in the public accounts, be continued to the nearest heir, pending inquiry, provided there be no *primâ facie* grounds, such as the extinction of the line of the original grantee, for believing the alienation to be one not properly continuable, or for believing fraud to have been committed.

On all transfers of hereditary property in the public registers from one name to another, the Collector should take steps to determine that the claimant is the lawful heir.

Government is unable to prevent a Hukkdar or Inamdar alienating his rights during his lifetime, and under the Hindu law, even burdening his posterity with his debts, but will not recognize the claims of any but lawful and lineal heirs, or otherwise allow transfers of names in the public registers, if on failure of heirs Government would become the successor.—*G. R. No.* 2525, *April* 3, 1850, *and No.* 10890, *Nov.* 10, 1851.

21. When an Inamdar dies without heirs his Inam land should at once be made khalsat and dealt with as the Collector thinks proper, subject to any order that may be made by the Civil Court under Reg. 8 of 1827, Sec. 10, and provided that the right of occupancy in lands made khalsat is not sold so as to disturb actual possession. Should heirs of the deceased Inamdar appear after the land has been made khalsat the matter is to be referred for the orders of Government.—*G. R. No.* 1983, *April* 25, *and No.* 2935, *June* 19, 1872.

22. **Lapses.**—All lapses of alienated property must be reported to Government immediately.

Each report will show the name of the last incumbent, the date of lapse, the nature of the lapsed holdings, their annual value, the cause of the lapse, and the authority on which the grant was enjoyed.

When the lapse is partial, a portion being continuable to heirs or others, this should be clearly and fully stated.

Every description of lapse, whether of life-pensions, surinjams, inams, wurshasuns, or any other allowances in land or cash, is to be reported.—*G. R. No.* 1545, *April* 25, 1859.

23. **Attached villages.**—In villages under attachment pending investigation of title the arrangements of the last manager are to be continued, unless any objections exist thereto.—*G. R. No.* 5753, *July* 29, 1850.

24. A fixed percentage rate of commission for the management of attached villages is inexpedient; the actual expenditure of management should be charged on the revenues of the villages.—*G. R. No.* 3380, *Oct.* 14, 1858.

NOTE.—See Sections 111 & 161, Revenue Code.

25. **Survey of Inam villages.**—The Revenue Survey assessment cannot be introduced into a "Doomalla" village without

the consent of the Doomaldar, and on such consent being obtained and the assessment being introduced, the Collector should refuse to assist the Doomaldar in realizing from the recognized occupants of lands any assessment beyond that imposable by the Survey rates, This rule should be explained to the Inamdars when obtaining their consent to the introduction of the Survey.—*G. R. No.* 6821, *Nov.* 24, 1853.

26. Before survey rates are introduced in an Inamdar's village, an agreement should be taken from the Inamdar to the effect that he would pay the Patel and Kulkarni of his village according to the scale in force in Government villages.—*G. R. No.* 7322, *Dec.* 3, 1881.

27. A tenant of an Inamdar is a person "occupying immoveable property free from assessment" within the meaning of Section 17 of Wutun Act III. of 1874, and it is immaterial whether the cultivators do or do not pay rent to the Inamdar.—*G. R. No.* 7884, *Dec.* 26, 1881.

28. In all villages in which Government settle the Jummabundy the revised assessment should be introduced, whether the Government share of the revenue be large or small.

The following rules are, with the exception contained in the 5th, applied to all alienated villages the annual settlement of which is made by the alienee, and not by Government, whatever the share of the revenue enjoyed by Government may be:—

(1) The boundaries of all alienated villages to be surveyed at the expense of Government.

(2) The lands of alienated villages held on hereditary tenure of which the alienees make the annual settlement, not to be subjected to the usual Revenue Survey operations, excepting at the request of the alienee, and on his expressing his intention to adopt the rates fixed by the Survey Department and sanctioned by Government.

(3) In the event of the alienee fulfilling his intention, the expense of the operation to be borne by Government, and in the event of his not doing so, by the alienee.

(4) Villages held on service tenure by hereditary officers to be subject to the Revenue Survey operations, but holders of such villages are not constrained to introduce the Survey rates.

(5) The lands of villages which are to lapse to Government on the death of the existing incumbents are to be surveyed and classed

at the same time as the lands of khalsat villages in the district, but the new rates are not to be imposed against the will of the alienees until their decease. The occupants are, however, to be answerable for the maintenance of the field boundary-marks.—*G. R. No.* 1223, *Feb.* 10, 1851; *No.* 5479, *Dec.* 29, 1855; *and No.* 3613, *Sep.* 28, 1868.

29. The rule whereby the cost of surveying alienated villages is undertaken by Government on the condition that the alienee accepts and adheres to the terms of the settlement is upheld.

Government will also defray the expense of revision operations in cases where the rules and rates have been adhered to, and where a guarantee to this effect is given for the future.—*G. R. No.* 373, *Jan.* 21, 1875.

30. **Survey of Inam villages.**—Inamdars who desire it may be allowed to pay the survey expenses in two equal instalments.—*G. R. No.* 543, *Feb.* 12, 1862.

31. There is no necessity for the special sanction of Government to the introduction of Survey rates in alienated villages.—*G. R. No.* 2798, *July* 8, 1869.

32. Under Government Resolution No. 5921, dated 16th November 1878, Survey rates sanctioned for adjacent Government villages previously settled are to be held applicable to inam villages coming under settlement at any time after the settlement of the mass of the taluka. This general sanction should be deemed to be the sanction required by Secs. 102 and 103 of the Land Revenue Code.—*G. R. No.* 6386, *Dec.* 6, 1880.

33. When unsurveyed alienated villages in surveyed districts lapse or are transferred to Government, their survey and settlement should be allowed to lie over until a number accumulate in one collectorate, or in two neighbouring ones, sufficient to employ a measuring and classing establishment.

The settlement made in such villages should expire simultaneously with the general settlement already introduced in the taluka in which the lapsed village is situate.—*G. R. No.* 842, *March* 9, 1858.

34. When it is necessary during the course of survey operations to cut down trees on inam lands for the purposes of erecting boundaries, the subordinate in charge of the survey work should report at once to the Mamlutdar, who should, either himself or by a respon-

sible Karkoon, settle the value, &c., and arrange with the owner before the trees are cut. In the case of common jungle trees owners are generally glad to get them cut for nothing.—*G. R. No.* 621, *Feb.* 10, 1872.

35. **Boundary marks.**—The owners of alienated villages which have been surveyed, by virtue of their being held on service tenure or at the express desire of the alienee, should be requested to cause the boundary-marks to be examined by the village officers, to test these examinations themselves or by their agents, and to report the result to the Assistant Collector in charge of the talooka. —*G. R. No.* 2581, *June* 19, 1865.

36. Waste inam fields on which boundary-mark charges are due are to be sold annually as grass lands if the Inamdars are not present, and the charges liquidated from the proceeds.

If the Inamdars are present, the payment of the money should be peremptorily enforced as a revenue demand, under Sec. 6 of Act III. of 1846.—*G. R. No.* 9976, *Oct.* 17, 1851.

37. **Survey rates.**—Any village officer collecting more than the authorized Survey assessment from ryots in alienated villages the alienees of which had agreed to the introduction of the Revenue Survey and Assessment, is liable to prosecution for extortion.—*G. R. No.* 3547, *July* 31, 1857.

38. **Accounts.**—The accounts of alienated villages are to be kept, whenever practicable and customary, by the village officers, and examined by the Mamlutdar and district officers, in the same manner as in Government villages, but in villages belonging to Inamdars who are on the list of Sirdars this examination is only to be made by the Collector and his Covenanted Assistants, except in special cases to be reported to Government.—*G. R. No.* 2390, *May* 23, 1845, *and No.* 4391, *April* 19, 1851.

39. **Attached lands.**—When isolated inam lands placed under attachment can be managed by the Accountant of the village in which they lie and do not exceed in value Rs. 100 a year, no deduction should be made; but when they are in any other than a directly managed khalsa village the usual percentage for management should be charged, however small the annual value of the attached lands may be.—*G. R. No.* 5753, *Nov.* 22, 1872.

40. **Rights to trees.**—The rights of Inamdars and Mirasdars in the Deccan to cut trees growing on their lands have never been interfered with, either under the late or present government, except in cases where special reservations have been made. But the Inamdar is only a life-tenant. Waste may be restrained, and therefore, although he may cut and utilize his teak or other reserved timber, he must not destroy his forest, and should fell only such trees as the Forest Department may consider fit for it.—*G. R. No* 390, *Feb.* 12, 1847, *and No.* 4989, *Oct.* 17, 1870.

41. The proprietors of inam lands in Government villages other than service wuttun lands should be admitted to the full proprietary right over every description of timber growing on their estates, upon payment of the summary settlement rate assessed upon the value of the teak and blackwood trees which may be found there.—*G. R. No.* 2762, *Oct.* 19, 1866.

42. Inamdars or others who may attempt to make away with trees where the right has hitherto unquestionably belonged to Government should be criminally prosecuted.—*G. R. No.* 1044, *March* 14, 1867.

II.—Orders relating to Inams under the Summary Settlement.

43. **Succession.**—In the case of inams held under Summary Settlement sunnuds, Mamlutdars may enter the name of either the eldest son, or of the widow where there is no son; otherwise a report should be made to the Collector before making the alteration. In other cases when the right of succession is undoubted and undisputed, the production of a certificate of heirship under Reg. VIII. of 1827 need not be insisted on. Where there is any doubt, a certificate of heirship should be produced before the name of the successor is entered.—*G. R No.* 2187, *June* 4, 1868; *No.* 1343, *March* 1, *and Rev. Com.* (*N.D.*) *April* 4, 1870.

44. **Transfer.**—The Inamdar in whose name the inam stands is responsible for due notice being given on any change of possession of any part of the land for which the settlement was made with him. Under clause 2, sec. 5, each person obtaining possession of the land whether by inheritance or transfer is bound within one month, to give notice to the Collector, and in the event of his not so doing "shall forfeit, in addition to the nuzzerana leviable on the occasion, a sum equal to the amount thereof."

The holder by clause 3 is also bound to give notice, that is, the person with whom the agreement was made.

Should any holder object to the position in which he stands to his sub-sharers, he might transfer in a formal manner their shares to them, when they would have to pay the usual nazarána. The very object of these notices is that Government may know who is placed in possession of the land, and when lands are so transferred without any lien being retained on them by the superior holder, the names of the parties to whom the lands are transferred will have to be entered in the Government accounts, and after that they will in every way be considered as the holders and owners of the land, and all responsibility on the part of the superior holder will cease.—*G. R. No.* 1664, *April* 6, 1872, *and No.* 2940, *May* 22, 1873.

45. In all future cases of failure to give notice to the Collector in cases of transfers of Ináms, the full penalties for omission will be exacted under (Bombay) Act II. of 1863.—*G. R. No.* 5955, *Nov.* 27, 1871.

46. The amount of nazarána is to be limited in all cases to one year's income.—*G. R. No.* 6440, *Dec.* 5, 1874.

47. **Sanads.**—If one or more survey numbers recorded in a sanad are relinquished by transfer to other private individuals, a new sanad should not issue. The party to whom the transfer is made can arrange to obtain copy of the original sanad in the usual manner. There will be no occasion to take a separate rázináma or formal deed of relinquishment in addition to that endorsed on the sanad itself, which should of course be signed by the holder.

This endorsement is only made when the sanad holder wishes for his own sake or on behalf of his transferee, that the relinquishment or transfer should be noted on his sanad. But when all the numbers included in a sanad are relinquished, the sanad should be recalled and cancelled.—*G. R. No.* 2724, *May* 5, *No.* 3069, *June* 23, *and No.* 5102, *Sept.* 6, 1876.

48. On the renewal of sanads which have become worn-out and useless, a fine is levied of one anna on each rupee of the inám with a minimum limit of one rupee and a maximum of fifty. The fine is to be recovered in cash.

The new sanad is to be an exact copy of the original one. If the two agree the printed standard form can be used. The renewed

sanad is endorsed thus—"Fine Rs. levied and a fresh copy delivered on this the day of 18 ."—*G. R. No.* 6012, *Oct.* 25, 1875, *and No.* 670, *Jan.* 29, 1876.

49. **Survey**—Inámdárs who accept the summary settlement should, as regards payment of the expenses of the survey of their villages, be treated in all respects as Judi Inámdárs, to whom Rules 2 and 3 of those relating to the survey of Inám villages apply. (See Order No. 28.)—*G. R. No.* 543, *Feb.* 12, 1862.

50. **Local cess.**—Whatever may be the judi or the mode of calculating it, local fund cess has to be levied upon the assessment, whatever that may be.—*G. R. No.* 6547, *Nov.* 23, 1875.

51. **Forest rights.**—With respect to the application of the summary settlement to forest lands the following are the rules :—

1*st*—In cases where at the time of the settlement forest rights had been specially reserved, and were not in the enjoyment of the Inámdár, he should be held to have no claim whatever to them. In such cases the Collector may, if he thinks fit, either retain the forests on account of Government, or else sell them for their full value to the Inámdár.

2*nd*—In cases where the Inámdár has at the time of settlement exercised rights of forest, and the land has not been specially set apart for valuation, according to Rule 2 of Sec. 2 of (Bombay) Act II. of 1863, then the settlement should be made according to the Survey assessment, irrespective of the value of the trees, which should be held to belong unreservedly to the Inámdár.

3*rd*—In cases where the Inámdár has, at the time of settlement, exercised forest rights, and the land has not been surveyed and assessed, but has been reserved for special valuation, then in making the settlement the value of the land for purposes of cultivation, together with the value of the forest growing thereon, should be taken into consideration.

Cases that have already been finally decided are not to be interfered with.—*G. R. No.* 1796, *May* 11, 1867.

52. With reference to the above rules the valuation for the summary settlement is to be made on the five kinds of trees* named, where they have been hitherto reserved by Government, and no rights over them have been exercised by the Inámdár.

* 1. Teak.
2. Blackwood.
3. Sandalwood.
4. Mati.
5. Honái.

It may be avisable to buy up the entire forest rights of the Inámdár, by giving up the grazing to him, by remitting a portion of his payment under the summary settlement, or by any other convenient arrangement, when the exercise of those rights is likely to endanger the preservation of Government forests. Any proposals the Collector may make to this effect on the reports of the demarcating officer will be duly considered.—*G. R. No.* 4107, *Aug.* 24, 1871.

53. All cases in which the Inámdárs claim a right over the forests of their villages should be referred to the Forest Settlement Officers for a careful enquiry and separate report in each case. The reports on such cases should be submitted to Government for final orders through the Legal Remembrancer. It is advisable that the sanad should be examined in every case before forest is allowed to be cut down in Inam villages.—*G. R. No.* 6457, *Oct.* 29, 1881.

54. In cases where the absolute right of Government to the trees cannot be established, an Inámdar who has accepted the summary settlement as to the land revenue of his village may, if he likes, refuse the settlement as regard trees.—*G. R. No.* 1044, *March* 14, 1867.

55. **Transfer under terminable settlement.**—In the case of iná ms coming under the terminable settlement the entry of new names may be made on transfer by sale, &c., provided the balance of the lump sum payment due under the settlement is paid up in advance.—*G. R. No.* 3545, *July* 10, 1874.

III.—Orders relating to Inams not under the Summary Settlement.

56. **Adoption.**—The following rules regarding adoptions apply to those who hold iná ms or property of any kind emanating from the State, and who have not come under the summary settlement:—

No adopted son will be recognized as having, by virtue of his adoption, a right to the possession of property of any kind held from the State, unless the sanction of Government has been obtained previous to his adoption, and the regular "nazar" paid for it when such is payable.

Government will sanction any adoption only on the assumption that such adoption is in conformity with the religious law and caste usages of the applicant, the customs of his family, and the rights of

all other parties. Should the party adopting infringe such law, usages, customs, or rights by the adoption, he will do so at his own peril. The sanction is merely a declaration that there is no objection on the part of Government to the adoption of a certain person, and does not create any title which did not exist before, nor render valid one which was previously invalid; so that if it be found, after an adoption has been sanctioned, that ináms, &c., are held without just title, they will be resumed by Government, notwithstanding they may have passed to the adopted son, or to any one holding from him.

The Collector of each district will receive applications for the sanction of Government to adoptions; but if the applicant be under the jurisdiction of a Resident or Political Agent the application may be made through him, and applications to adopt sons from persons on the list of Sirdárs are to be submitted through the Agent.—*G. R. No.* 1213, *Feb.* 20, 1849, *and No.* 2654, *July* 14, 1838.

57. **Adoption.**—The rules given in the last order for adoptions are also applicable to alienations by gift, sale, or otherwise of ináms, &c., which have not come under the summary settlement.—*G. R. No.* 1213, *Feb.* 20, 1849.

58. The first great principle with regard to all adoptions is that which alone justifies Government in interfering at all with the subject, namely, that Government is not in any way bound to recognize any adopted son who was not adopted with its previously declared sanction, either general or specific. Of course it should be made fully evident that it is not the religious ceremony of adoption which is forbidden, but the right of binding Government to its own loss by an unsanctioned adoption. For all social and religious purposes an adoption will remain valid, whether or not the sanction of Government be obtained.—*G. R. No.* 1343, *Feb.* 14, 1851.

59. Each petition for sanction to adopt is to be accompanied by a genealogical tree showing the original grantee of the ináms, &c., and the claims of all persons then living upon them, and a schedule of the estates and their values. These should be referred for verification to the officer in charge of the district, and the amount of nazar payable should then be calculated. The application and the result of the inquiries made should then be referred to Government.—*G. R. No.* 5209, *Dec.* 16, 1847.

60. Government will repudiate the sanction given to an adoption if obtained upon misrepresentation or erroneous information.—*G. of I. No.* 366, *March* 31, 1854.

61. **Succession.**—In the case of successions to ináms nomination is to be considered equal to lineal descent when the holder is a Sanyási, or otherwise by his religious law debarred from marriage.—*G. R. No.* 4038, *Dec.* 4, 1858.

62. When a grant is held by a religious devotee and the succession originally restricted to disciples, a son may nevertheless succeed. But when this is allowed, the succession will in future be restricted to the descendant in male lineage of the first who succeeded as son, and will not be permitted to revert to disciples.—*G. R. No.* 839, *March* 9, 1858.

63. Landed property and watans of Mahomedans are to be continued in the female line, according to the Mahomedan laws of inheritance.—*G. R. No.* 12115, *Dec.* 31, 1851.

64. **Nazaraná.**—On the Inams adjudicated under Act XI. of 1852 and declared permanently continuable subject to whatever orders Government may pass regarding the levy or remission of nazarána on succession, the 1st proviso in Section 5 of Act. II. of 1863 should be made applicable in cases where more than one succession occurs within one year, and nazarána at the rate of one year's income should be taken once on account of all such successions within a year.

As regards the minor ináms in respect to which no proviso for nazarána was made in the decisions, the terms of the decisions must be upheld and no nazarana levied.—*G. R. No.* 4624, *Aug.* 28, 1874.

65. When an inamdar dies intestate and with known heirs, if the Collector considers that any portion of the inám has lapsed to Government, he should prefer his claim before the Judge, under Cl. 3, Sec. 10, of Reg. VIII. of 1827, in the same way as any other claimant.—*G. R. No.* 973, *March* 26, 1856.

66. **Judi lands.**—Lands continued as judi lands are to pay only the survey rates where these are less than the old judi rates. Further, it is to be understood that at the close of the thirty years for which the revised rates are to hold good, the amount of judi fixed by the Inám Commissioner's decisions will not be exceeded,

should the land, according to the rates which may then be introduced, be assessed higher than the amount of that judi; consequently the Judidár will enjoy the profits of any improvements he may make by bringing the land under irrigation, &c.—*Govt. Letter No.* 1490, *Feb.* 20, 1851.

CHAPTER XXV.

RELIGIOUS ENDOWMENTS AND CASH ALLOWANCES.

*"Such is the weakness of human nature and such its perverseness that it is better it should be under the dominion of all possible superstitions than to be wholly without religion * * . Wherever society is established religion is necessary."*—Quoted by Abbé Dubois from Voltaire.

There is no particular affinity between the two classes of alienations brought together in this chapter, but they complete a rather difficult subject.

Elphinstone in his History of India (Book II., Ch. 4) and the Abbé Dubois in his "Description of the People of India" (Part III., Ch. 3) give some idea of the importance of the religious establishments of this country, but scarcely mention that which alone comes within the scope of this work—the endowments of land and other property which these establishments enjoy. But these endowments are almost as numerous as the temples themselves, and those which are in land are of course held to be endowments of public revenue, as much as those which are paid in cash from the Government treasuries.

In this Presidency, as might be expected from its history, the immense majority of these endowments are in favour of Hindu places of worship. Our Government has respected and continued all such endowments of whatever sects, but has entirely withdrawn from the management of them, as will be seen in the orders immediately following.

Except in Kanara, to which Act XX. of 1863 has been extended, there is no law in this Presidency referring specially to religious endowments, which are known by the general name of Dewasthán. It will of course be understood that many of the orders in the last chapter are as applicable to religious landed endowments as to personal ináms. Similarly, the orders as to cash allowances here given apply, except when otherwise specified, to such allowances to whomsoever payable. These were until recently so great in number, and in many cases so small in amount, as to cause great difficulties in the public accounts. They were held by people of all sorts and for

all sorts of purposes, and it of course still happens in many cases that the same individuals or temples hold both inám land and cash allowances. The rules for these allowances are however in all cases the same. Act XXIII. of 1871 refers to cash allowances of all sorts as well as to other inám property.

It should here be remarked that under the various Native governments grants of pensions as of all other honours were arbitrary and uncertain. These irregular grants have been superseded by our regular system of pensions for length of service, which was unknown, and, it may be said, would have been uncongenial, to Native governments. The rules for pensions properly so called are not given here, as they will be found in the Accountant General's Digest.

The settlement of cash allowances was made in 1865 and subsequent years on the following general principles:—

All allowances under one rupee a year were bought up at ten years' purchase and extinguished, and all fractions of a rupee treated in the same manner, so that no sum under one rupee is kept on the books. In all cases above one rupee the recipient had the option of receiving ten years' purchase in final extinction, or of having his claim formally adjudicated under the rules previously in existence, the burden of proof resting on the claimant. All managers or recipients of Dewastán allowances had the further alternative of a continuance of half the allowance in perpetuity, the fractions of rupees remaining after the halving being bought up at twenty years' purchase. All separate allowances belonging to one individual or temple were consolidated into one, and all explanatory entries as to the villages from which the allowances were received, &c., ceased. As very nearly the whole of the recipients of these allowances have accepted either the half in perpetuity or the ten or twenty years' purchase, the charges on the various treasuries have been much diminished, and those that remain brought into a much more covenient form than formerly.

I.—Orders as to Temple Endowments.

1. **Management.**—In 1841 Government ordered that Committees should be appointed to manage the funds of all temples in which Government had previously exercised any interference. In cases in which no interference had been exercised no change of system was introduced. Generally speaking, these Committees only exist in the case of large endowments, or at places where annual

fairs or pilgrimages make the temple of importance.—*G. R. No.* 1637, *May* 18, 1841, *and No.* 3558, *June* 17, 1853.

2. Collectors are on no account to interfere with the nomination of the Committee for the management of funds belonging to temples, and the nominations do not require their confirmation. —*G. R. No.* 2335, *July* 14, 1858, *and No.* 2753, *July* 27, 1867.

3. In endowed temples managed by Committees the power of electing to vacancies may be given to the community interested in the endowment; where no such communities exist, the election may be left to the Committees themselves.—*G. of I.* with *G. R. No.* 1657, *May* 22, 1841.

4. No native stipendiary public servant is to be a member of any Committee for the management of a religious endowment— *G. R. No.* 4791, *Oct* 15, 1845.

5. Collectors have nothing further to do with temple grants than merely to hand them over to the recognized or legal recipients whenever they appear and apply for them. If contending parties assert that they are the legal recipients, the Collector should not enter into nor listen to their discussions, but should refer them to the Civil Courts.—*G. R. No.* 4712, *Nov.* 29, 1864.

6. Government does not insist on the due performance of the rites for which allowances may have been appropriated by former rulers. These matters must be left to the natives themselves, and public officers have only to satisfy themselves that the claimants of these allowances are the persons entitled to receive them.—*G. R. No.* 3681, *Dec.* 15, 1842.

7. Government do not wish to interfere in the management of the funds of religious institutions, but they consider that the just rights of Poojaries should be upheld.—*G. R. No.* 4569, *June* 10, 1850.

8. **Adoption.**—The sanction of Government is not required to an adoption by a person in charge of inam land which has been granted for the support of a permanent establishment in which Government has no direct interest, such as a temple, math, mosque, &c.; but it is indispensably necessary in the case of land assigned for the support of an establishment or work over which it is desirable that Government should retain control, such as a dharamsala, aqueduct, &c., and of land which would lapse to Government in default of heirs, such as that granted for the support of families.—*G. R. No.* 5209, *Dec.* 16, 1847.

9. **Succession.**—All Swámis should be informed that in case they fail to give intimation of succession within one month, they will make themselves amenable to fine, agreeably to Section 5 of Act II. of 1863.—*G. R. No.* 3494, *June* 21, 1875. See also Chap. XXIV., Order 45.

10. **Lease of land.**—A lease in perpetuity of dewasthán land by its manager is legal under Act II. of 1863, Sec. 8, Cl. 3, but it can be binding only on the present manager.

If the lessee appropriate the land to building purposes the fine required by Sec. 35, Act I. of 1865,† is not leviable.—*G. R. No.* 654, *Feb.* 3, 1870.

11. **Alienation of land.**—In cases of private sales of temple lands and alienations, not under decree, and of sales under decree time-barred under Section 269,‡ all that the Collector could do would be to bring a suit to enforce the proper application of the endowment, and it is not desirable that he should take this course. But he should assist, as far as he can, any person interested in the proper application of the endowment who may wish to bring a suit, and Government will be prepared to consider the propriety, on the recommendation of the Collector, of assisting such a suitor by guaranteeing him the costs of the suit if decreed against him.

The Collector should select and report for special orders one or two cases of lands held exempt from land revenue for temple service now not performed, which cannot be dealt with as above, in order that the propriety of levying the assessment on such lands improperly diverted from the object for which the exemption was granted, and of defending any suit brought to establish the exemption may be considered by Government.—*G. R. No.* 6921, *Dec.* 9, 1875.

12. **Decrees against temple endowments.**—The attachment and sale of lands forming part of the property of temples under decrees obtained against the manager are illegal: for by Clause 3 of Section 8 of Bombay Act II. of 1863, it is declared that "lands held on behalf of religious or charitable institutions shall not be transferable from such institutions by * * * sale whether such sale be judicial, public or private."

† Revenue Code, Sec. 65.

‡ Sec. 328, Act 14 of 1882.

If the sale has not yet been confirmed, application should be made to the Munsiff under Section 257* of the Civil Procedure Code to set aside the sale for irregularity, and if the Munsiff declines to set the sale aside, an appeal should be preferred against his decision.

If the sale has been confirmed, proceedings should be taken under Section 269† of the Civil Procedure Code.

When the manager of the math has absconded, the proceedings may be taken in the name of any person lawfully claiming an interest in the math.

The above course is to be taken in all cases in which recent sales of lands held free of assessment for religious, &c., purposes come to notice, but not in cases of sales under decree of Court which are not recent and appear to be 'time-barred' under Section 269 of the Code of Civil Procedure.—*Advocate General, with G. R. No.* 4908, *Aug.* 27, 1875.

13. **Decrees against temple endowments.**—All Mámlatdárs and Máhálkaris should be informed of the purport of the last two orders and directed to watch carefully the application of all temple endowments, so far as to ascertain that they are not diverted from the purpose for which they were granted. —*G. R. No* 6921, *Dec.* 9, 1875.

14. An allowance made by Government for the support of a Hindu temple is not liable to attachment in satisfaction of a debt incurred by the manager of the temple on his own account. The power of a manager of a temple to deal with its property has been recently discussed by the Privy Council in the case of Prosano Kumár Debya *vs.* Golábchand Bábu (L. R., 2 Ind. App. 145).

In cases in which Government allowances to temples have been attached in satisfaction of the private debts of the Pujári and there is no Panch or Committee to interfere to protect the rights of the temple the Collector is the proper person to do so on behalf of the Hindu community. He should instruct the Government Pleader to apply for the removal of the attachment in the ordinary way, under Section 246‡ of the Civil Procedure Code.—*G. R. No.* 4665, *Aug.* 18, 1875.

* Sec. 332, Act 14 of 1882.

† Sec. 328, Act 14 of 1882.

‡ Sec. 278, Act 14 of 1882.

15. **Private idols.**—Allowances to an idol not in a temple or place of public worship, but in a private dwelling-house, cannot be considered *bonâ fide* temple grants, but should be dealt with as personal grants to the owner of the house where the offerings are made.—*G. R. No.* 621, *Feb.* 28, 1863.

II.—ORDERS AS TO CASH ALLOWANCES GENERALLY.

16. All cash allowances are classified as follows:—

Class	I.	Permanent.
,,	II.	Hereditary.
,,	III.	For more lives than one.
,,	IV.	For life.
,,	V.	Not specified.

The first four classes include all adjudicated claims, and the fifth those which have not been the subject of special inquiry.—*G. R. No.* 1144, *Dec.* 13, 1859.

17. Rules under Act 23 of 1871.

The following Rules under Sections 5, 8, and 14 of the Pensions' Act, 1871, have been issued in supersession of the rules and orders on the same subjects hitherto in force in the Northern, Central and Southern Divisions.

I.—Under Section 5.

Disposal of claims concerning service Pensions;

1. Claims relating to pensions or gratuities on account of service, whether in the civil, military, naval, or any other department of the administration, are to be inquired into and disposed of in such manner as may be directed in the Civil Pension Code, or in any rules or orders for the time being in force applicable to such pensions respectively.

and of claims relating to Service Watan Allowances.

2. Claims relating to any cash payment forming part of the property of a watan in respect of which no service commutation settlement has been effected, will be inquired into and disposed of in accordance with the provisions of the Bombay Hereditary Offices' Act and of the rules and orders from time to time in force thereunder. In the event of any such claim being preferred to which none of the said provisions shall

appear to be applicable, the orders of Government should be obtained through the proper channel previous to the disposal thereof.

Extent of applicability of rest of these rules.

3. Nothing in the rest of these rules applies to any pension, gratuity, or cash payment to which the two last rules apply.

Disposal of claims preferred under Section 5.

4. Claims preferred to a Collector under Section 5 of the Act may be either:

(*a*) Against Government only or

(*b*) Against Government, and one or more private parties jointly, or

(*c*) Against private parties only.

Claims falling under class (*a*) or (*b*) shall ordinarily be disposed of by the Collector; but whenever any important legal question is involved which the Revenue Officers concerned may not feel themselves competent satisfactorily to deal with, the Collector may, with the previous sanction of the Commissioner, issue a certificate under Section 6 of the Act authorizing the Civil Court to try the case.

Claims falling under class (*c*) shall be disposed of by the Collector if the question at issue between the parties is not of a complicated or difficult nature; but if the claimant applies for a certificate under Section 6 of the Act, and sets forth satisfactory reasons for such application, or if the question at issue between the parties appears to be of a complicated or difficult nature, or if the claim is one which, if awarded could only be enforced by a Civil Court, the Collector may issue a certificate under the said Section 6 authorizing the Civil Court to try the case: Provided that no certificate shall be issued for any case which could not be decided by the Civil Court in favour of one or more of the parties thereto without making an order or decree such as it is prohibited from making by the said section.

Previous sanction of Commissioner when necessary to final order of disposal.

5. Except in the cases provided for in the last paragraph of Rules 7, no claim by which the liability of Government to pay any pension or grant is affected directly or indirectly shall be disposed of by a Collector without first obtaining the sanction of the Commissioner of the Division to the order which he proposes to pass.

Rules under the Act—*(contd.)*

Reference of claims for inquiry to subordinate officers.

6. Any claim preferred to a Collector under Section 5 of the Act may be referred by him for inquiry to any Assistant or Deputy Collector or other officer subordinate to him, and every Assistant or Deputy Collector in charge of tálukás may receive claims on behalf of the Collector and forward the same with his opinion after inquiry to the Collector; but every order for disposing of a claim or for granting a certificate under Section 6 shall be made with the previous sanction of the Commissioner by the Collector himself.

Law, &c., to be observed in disposal of claims.

7. Claims relating to pensions or grants are to be disposed of in accordance with:

(*a*) The law, if any, for the time being in force applicable to such claims.

(*b*) The terms and conditions of the sanad or other document, if any, under which such pensions or grants are enjoyed.

(*c*) The rules or orders of Government for the time being in force if applicable to such claims.

But if any claim is brought, the subject-matter of which has been already inquired into and disposed of by competent authority, the Collector will merely record the fact of such previous decision, and dispose of the claim accordingly.

II.—Under Section 8.

Payments to be for the year commencing 1st May, but may be made in instalments.

8. All payments of pensions or grants are usually to be made in one lump sum for the year commencing on the 1st May and ending 30th April, but applications for their payment by monthly or quarterly instalments may be considered and disposed of by the Collectors, subject to the sanction of the Commissioners.

Payments of arrears.

9. Pensions and grants, for the payment of which application is duly made at the proper period, will be paid in full, except in the case of payment being suspended, pending the orders of a Civil Court or pending inquiries by Government or by any officer of Government. But if, owing to non-application or other neglect on

the part of the claimants, such payments fall into arrear, the pensions or grants will be paid as follows :—

For the current year in full.

First year's arrears	in full.			
Second	do.	subject to a deduction of	10	per cent.
Third	do.	do.	20	do.
Fourth	do.	do.	30	do.
Fifth	do.	do.	40	do.

Provided that no deduction shall be made under this Rule from arrears of payments due (1) on account of village dewasthán allowances not exceeding Rs. 5 per annum in amount or (2) under compensation bonds.

(The "current year" means the year within which payment is properly due under Rule 14.)

Payment of arrears due to deceased persons.

10. Subject to the provisions of Rule 9, Collectors may authorize the payment of arrears due to a deceased person after such investigation as shall satisfy them :

(*a*) of the actual date of such person's death, and

(*b*) that the applicant is entitled as such person's legal heir, or otherwise, to receive payment.

Pension or grant not drawn for six years to lapse.

11. Any pension or grant for payment of which no application is duly made for more than six years, is to be struck off the books, and all arrears forfeited.

But if the pension or grant is held under a permanent or hereditary title, it may be re-admitted without payment of arrears if a claim thereto is duly preferred under Section 5 of the Act within twelve years from the date of the last payment.

But in certain cases may be re-admitted.

Date of applications for arrears to be noted.

12. The date on which application for payment was made must be noted by the disbursing officer on all bills for arrears.

III.—Under Section 14.

Place of payment of pensions and grants.

13. Pensions or grants will be paid at the following places, namely :—

(1) If payable on behalf of a religious institution, at the treasury of the District or Taluka in which such institution is

Rules under the Act—(*contd.*)

situated, when the amount of the pension or grant exceeds Rs. 5 per annum or, whatever the amount, when there is no hereditary patel in the village in which such institution is situated and through the patel of the village in which such institution is situated when the amount does not exceed Rs. 5 per annum and there is an officiating hereditary patel in such village.

(2) If payable on behalf of a religious institution in foreign territory, at the nearest Government Treasury.

(3) If the pension or grant is personal, at the treasury most convenient to the recipient.

Orders for permitting transfers of payment under the above clause (3) will be made by the Collectors if the transfer sought is from one treasury to another within the same Collectorate, by the Commissioners, if the transfer sought is from a treasury in one Collectorate to a treasury in another Collectorate within the same division, and by Government in any other case.

Times of payment.

14. All pensions and grants shall be deemed to be due on the 1st May next after the completion of the year in respect of which they are payable, but shall ordinarily be payable only in the months respectively fixed, or hereafter to be fixed, by or under the orders of Government for payment of pensions and grants of the various descriptions. But when payment in monthly or quarterly instalments has been directed by the Collector under Rule 8, payments will be made in accordance with such direction.

Persons to whom payments are to be made.

15. Pensions and grants will be paid only to those persons whose names have been authorizedly entered in the records as the payees thereof, or to their duly empowered attorneys or mukhtiárs, or, if they are minors, to their administrators.

Life-certificates when necessary.

Except as is otherwise provided in Rule 23, payments will be made to an attorney, mukhtiár, or administrator only, on his satisfying the disbursing officer by the production of a certificate, signed by a Magistrate or by some other well known person of respectability that the payee was living on the last day of the year or other period for which the pension or grant is due.

16. In the case of pensions or grants which Government recognize as alienable, the name of the lawful holder for the time being shall, subject to the provisions of Rules 17 and 18, be entered in the records as payee.

Payee in case of alienable pensions or grants.

But if any such pension or grant is continuable by Government only so long as the original grantee and certain of his descendants shall be in existence, and the payee has obtained a transfer of the same by sale, gift, mortgage, or the like, such payee must produce at the time of each payment a certificate from the Mamlatdar or Mahálkari of the taluka or Mahál in which the original grantee or his descendants reside, or if their residence be in foreign territory, of some British officer resident in the said territory, that such grantee or his said descendants (who should invariably be named) on whose behalf payment is claimed, was or were alive on the last day of the year or other period for which such payment is due.

Life-certificate of original grantee or of his descendants when necessary.

17. Applications for mutation of payees' names in the records shall be received and disposed of by the Collectors.

Mutation of payees' names.

In the case of a transfer of any pension or grant which Government recognize as alienable such mutation may be made on obtaining the consent in writing of the existing payee without further inquiry.

In the case of alienations, and

In the case of the death of a payee, the Collector may require the production by the applicant of a certificate of heirship and of such other evidence as he deems fit.

In case of death of former payee.

But whenever there is any dispute between conflicting parties, and whenever the Collector doubts whether the pension or grant is any longer continuable, the application shall be regarded by him as a claim under Section 5 of the Act, and shall be dealt with accordingly.

When applications for mutation of names may be treated as a claim under Section 5 of the Act.

Rules under the Act—*(contd.)*

Mutation of names consequent upon decision of claims under Section 5 of the Act.

Any mutation of names rendered necessary by the decision in any claim under Section 5 of the Act (including applications of the nature specified in the last preceding para. of this Rule) may be made by the Collector without further investigation.

Whose name may be entered as payee.

18. As a rule the name of one person only will be entered as payee of each separate entire pension or grant.

In the case of joint transferees, and

In the case of two or more joint transferees of a pension or grant which Government recognize as alienable they must elect, which one's name shall be so entered, and in the event of their failing so to do within such period as shall be fixed by the Collector, the Collector shall enter the name of such one of them as he deems fit.

In the case of joint-heirs.

In the case of joint-heirs, the Collector will determine who is the eldest male representative of the senior surviving branch of the original grantee's or of the transferee's family, or in the absence of male heirs, who is the senior heiress and enter his or her name as payee: Provided that at the request of the person thus entitled to be entered as payee the name of any other member of the family may be substituted by the Collector for that of the said person during such person's life-time.

Joint payees and separate recognition of sharers.

19. If any pension or grant has been hitherto entered in the records in joint names of two or more persons, or, if any division of a pension or grant has been recognized, and the shares entered separately in the names of the respective co-sharers, such entries may hereafter be continued; but no such new entries shall be made in the records except with the previous sanction of the Commissioner, which shall be given only under very special circumstances.

But Collectors may, on written application, sanction sub-divisions of pensions or grants by disbursing officers at the time of payment by special written order in each case.

20. Whenever in consequence of disagreements amongst joint-payees or for any other reason their joint receipt shall not be obtainable for any payment already due, the Collector may authorize such payment to be made to any one or more of such joint payees who are willing to pass a receipt.

Payments to joint-payees when their joint receipt is not obtainable.

21. The persons recorded as the payees of pensions or grants, and the persons to whom any payment may be made under the last preceding rule, are not necessarily entitled to appropriate the whole of such pensions, grants, or payment to themselves, but are responsible for distributing the same to all co-sharers, or sub-sharers in the proportions to which they are respectively entitled.

Payees responsible for proper distribution of pension or grant to sharers.

22. Except, as is otherwise provided in Rule 23, a Descriptive Roll, in the form of Appendix A* shall be kept by the disbursing officer of every payee entitled to receive payment of a pension or grant from him. A copy of such Roll under the disbursing officer's signature shall be furnished to the payee for production by him at the time of each payment, which shall be noted therein in the manner shown in the form.

Preparation of Descriptive Rolls.

The person applying for payment must be identified by comparison with the particulars given in the Descriptive Roll, and the disbursing officer should take every precaution against fraudulent personation. When the payee can write, his signature should, at the time of payment, be compared with that in the Descriptive Roll in the disbursing officer's possession.

Inquiries into identity of claimants.

23. Descriptive Rolls and Life-certificates may be dispensed with in the case of natives of rank and pardah-posh ladies; but the disbursing officer will not on that account be exempt from the general responsibility which necessarily attaches to all payments.

Descriptive Rolls and Life-certificates may be dispensed with in certain cases.

Descriptive Rolls will not be necessary in the case of pensions or grants on account of native religious or charitable institutions which

* See Appendix.

Rules under the Act—(*contd.*)

are paid to Panches or Committees or to the village-patels, nor in the case of payees of allowances which have been declared to be continuable hereditarily.

Printed lists to be kept of sanctioned pensions and grants.

24. Each Commissioner will prepare under his signature lists in English and in the Vernacular of all pensions and grants in each Collectorate in his Division and furnish printed copies thereof to the Mámlatdárs, the Collectors, their Assistants and Deputies, the Accountant General and Government.

Where such lists have already been prepared under the signature of the Alienation Settlement Officer, new ones need not be prepared.

Monthly correction statements to be submitted to the Commissioners.

25. A monthly statement of all proposed alterations in or additions to the said lists in consequence of decisions or orders passed during the preceding month affecting the same, shall be submitted by each Collector on such date as may be fixed for their submission in communication with the Accountant General, to the Commissioner of the Division who shall cause the same to be promptly scrutinized in his office, and after countersigning the same, shall cause duplicate thereof to be sent to the Accountant General with the orders of the Commissioner duly recorded thereon, and shall also direct that the lists in his own office and in the various offices in the Collectorate shall be corrected accordingly. The Accountant General shall also correct his lists in accordance with the duplicate copy of the statement so countersigned and forwarded to him.

No pension or grant shall be entered in, or struck out from, the accounts or the said lists, except with the previous sanction of the Commissioner.

Accounts to be kept by disbursing officers.

26. Disbursing officers will, on the 1st of May of each year, or as soon after as possible, prepare Ledgers, (peta-khátáwahis) agreeably to the Táluka Forms, Nos. 21 and 22, contained in Hope's Manual of Accounts, and will keep Books in the Táluka Forms, Nos. 11 and 12 contained in that

Manual, and will be held responsible for the correctness of the entries in these Ledgers and Books and for their being properly filled in from time to time.

Issue of Sanads to payees of pensions and grants.

27. Sanads in the name of the Secretary of State for India in Council will be executed by the Collectors, as authorized in the Government of India's Resolution No. 684, dated 31st May 1878, Home Department (*vide* Government Resolution No. 3518, dated 14th June 1878, Judicial Department) in favour of the payee or payees for the time being of every pension or grant in respect of which the issue of such sanads has been or may hereafter be sanctioned by Government. Such sanads will be issued once for all, and sanads already issued by Alienation Settlement Officers or by Collectors or by any other officer authorized by Government in this behalf shall be deemed to have been issued under this Rule.

The terms and conditions to be inserted in these sanads will be such as Government may from time to time authorize, or as may already have been so authorized.

Registers of Sanads to be kept,

28. Registers of these sanads will be kept by each Collector, and a General Register by each Commissioner.

which shall be open to Inspection, &c.

The said Registers shall be open to public inspection during office hours, and extracts from the same shall be obtainable, subject to the same rules and to the payment of the same fees as apply to the case of Registers of the documents mentioned in Clause (*d*), Section 90 of the Indian Registration Act, 1877.

Reference to Civil Court under Section 6 of the Act.

29. Reference to the Civil Court under Section 6 of the Act of any person claiming a right of succession to or participation in any pension or grant, or any other right relating to any pension or grant shall be made in accordance with Rule 4 by the Collectors granting to such person a certificate in the form of Appendix B* authorizing the Civil Court to try the case set forth in such person's claim.

[Rule 25 of the above rules is altered here in accordance with G. R. No. 1237, Feb. 24, 1882.]

* See Appendix.

18. Government desire that the Commissioners will bring to their notice any instances of unnecessary delays on the part of the Collectors in the transmission of the monthly returns*.—*G. R. No.* 1237, *Feb.* 24, 1882.

19. **Continuance of allowances.**—No cash allowance once sanctioned should be stopped during the lifetime of an incumbent, unless there is good reason to suspect fraud.—*G. R. No.* 2983, *June* 23, 1857.

20. **Attachment of allowances.**—When the recipient of an allowance dies while his allowance is under attachment by the Civil Court, the Collector should satisfy the Court's precept up to the date of death, and from that date pay the allowance after enquiry to the heir of the deceased.—*G. R. No.* 5940, *Dec.* 15, 1845.

21. Unless under exceptional circumstances, application for the interference of the Courts in cases of attachment of allowances should not be made unless the pensioner agrees to pay the cost of the application.—*G. R. No.* 7234, *Dec.* 23, 1875.

22. **Sanyasis.**—Recipients of allowances do not forfeit them on becoming Sanyásis.—*G. of I. No.* 5065, *Dec.* 21, 1856.

23. **Sanads.**—The orders issued in regard to the renewal of sanads for inam lands are to be held applicable in the case of the renewal of sanads for cash allowances.—*G. R. No.* 6537, *Dec.* 6, 1879.

24. **Military men.**—Allowances due to persons doing duty with regiments may, after communication with the officer commanding the regiment, be paid from the nearest Civil treasury, or on the presentation of a mukhtyárnáma, to the agent of the person in the district from which the allowance is to be drawn.—*G. R. No.* 7002, *Sept.* 24, 1850.

25. **Commutation.**—Hereditary pensions and personal allowances may be commuted at twenty years' purchase with the consent of the recipient: also perpetual allowances for temples, &c., with the special permission of Government.—*G. R. No.* 949, *March* 18, 1858.

* The returns referred to are those alluded to in Rule 25.

26. Allowances continuable to widows under the amended rules of 1842 may be commuted according to the same scale if less than Rs. 20 a year with the sanction of the Revenue Commissioner. —*G. R. No.* 1067, *March* 22, 1859.

27. **Compensation bonds.**—In consequence of the passing of Acts XX. of 1839 and XIX. of 1844, compensation was granted to a great number of watandárs and others who had possessed the right to levy various hakks. This was in many cases given in the form of bonds bearing interest but redeemable at the pleasure of Government. These compensation bonds have now all been redeemed and the holders paid off, except those granted to religious and charitable institutions, which have been declared irredeemable except at the desire of the holders.

The interest on these is paid to the Temple Committees in the same way as their other allowances, and is not subject to deductions if it remains undrawn for a number of years.—*Secy. of State, Jan.* 12, 1860, *and G. R. No.* 2702, *May* 11, 1875.

APPENDIX—(See Rule 22), Chapter XXV.

Form of Descriptive Roll.

Running No.	No. in the Alienation List or Peta Khaiawali.	Name.	Caste or Sect.	Residence.	Personal identification.	Height.	Age at the date of preparing the Roll.	Monthly, Quarterly, Half-yearly, or Yearly Amount.	How long continuable.	Signature of the party whose Descriptive Roll is prepared.	Signature of Witnesses of identification.	Signature of the Officer before whom the Descriptive Roll is taken.	Date of preparing the Roll.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

PAYMENTS.

When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.	When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.	When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.

APPENDIX—(See Rule 29), Chapter XXV.

Form of Certificate.

Whereas *A. B.* of is desirous of preferring a claim against *C. D.* of to establish his right to

(*Here state clearly the nature of the claim.*)

This is to certify that I, *E. F.*, Collector of , do hereby allow under Section 6 of the Pensions' Act, 1871, that the said claim may be tried by any Civil Court otherwise competent to try the same.

(Signed) *E. F.*,
Collector.

Dated at
this day of 18

Seal of the Collector.

PART V.

MISCELLANEOUS MATTERS.

CHAPTER XXVI.

FAMINE ADMINISTRATION.

The calamities of the last few years have made the administration of districts desolated by famine an important part of the duty of Revenue Officers. This chapter contains a summary of the orders of Government of general application. It was prepared by Mr. James M. Campbell, C.S., and adopted by Government under the title of "A Hand-Book for Famine Officers."

The duties of an officer in relief charge of a famine district come under the five heads of—

I.—Inspecting Villages;
II.—Controlling Relief Houses;
III.—Examining Relief Labourers;
IV.—Giving Casual Relief; and
V.—Carrying out Special Relief Measures.

I.—VILLAGE INSPECTION.

The objects of village inspection are—

That all people in the village in need of employment and able and willing to work should know where work is to be found and should be helped to get work.

That people unfit for work and able to move should be sent to a relief-house.

That people unfit for work and unable to move should be fed in the village.

That, except in very special cases, no one should receive State aid in his village who can work, or leave his house, or who has private means of support.

The village headman and village accountant, the relief-inspector, the relief mámlatdár, and the officer in relief charge of the district, are responsible for seeing that these objects are attained.

(*a*)—*Village Officers.*

Village officers are to be held personally responsible for any death from starvation* in their village. The headman and the accountant of a village must live in it and never be absent from it without leave. If any ordinary charge includes more villages than one man can be constantly examining, a deputy must be appointed over one or more of the villages.† The village officers should, as far as may be practicable and necessary, each day visit every house in the village, examine the people who are relieved in the village, inquire into fresh cases of sickness or destitution, and where there is any doubt as to the sufficiency of private means of support, either send such cases to a relief-house or feed them in the village. They should find out if any strangers are in the village and try to induce the poorer villagers to seek help on the public works. The village accountant should keep—

I.—A list of all infirm persons and cripples.

II.—A list of people fed in the village.

III.—A statement of the amount spent on charitable relief in the village.

IV.—A list of those who have left the village in search of work.

(*b*)—*Relief Inspectors.*

To ensure that village officers carry out the orders they have received and to help them in doubtful cases, a staff of relief-inspectors was appointed who were paid from Rs. 12 to Rs. 15 a month, and had each from six to ten villages under his charge. They had, on appointment, to furnish security for a sum of Rs. 50.

A relief-inspector should visit each village under his charge at least twice a week. On coming to a village he should satisfy himself that the village officers live in the village; that the special famine-registers are well kept; that the statement of money spent is correct; and that the balance of relief funds with the village officers is sufficient. He should examine the village from house to house, satisfy himself that the list of persons receiving relief is correct; and that each of them is receiving the proper subsistence allowance and with due regularity. He should see that no destitute stranger or sick person is unprovided for, and forward to a relief-house

* G. R. 126 C. W.—849, 16th Nov. 1876.

† G. R. 329 E.—1066, 8th May 1877.

such of the sick or infirm as can be moved. He should make a list of those willing to go to work, and chosing one of their number as spokesman, send them with a note to the public works overseer at the nearest centre of relief. If the distance is considerable, or the people are apparently in extreme poverty or in reduced condition, the inspector should give them a note to the manager of the relief-house at the town to which they are going, asking him to feed them on the day of arrival. When the central station is distant more than one day's march, the inspector should give the spokesman a note and list of names addressed to the headman of some village on the line of march, telling him to supply the people named in the list with one day's ration of grain.

At each village the inspector should sign and date the account of charitable relief. Each day he should draw up a list of the villages he has visited, forwarding at the close of the week a copy of his diary to the relief-mámlatdár, in which he should notice any isolated cases of special difficulty and any change he may have observed in the general condition of the people. On the appointment of a new relief-inspector he should be supplied by the relief-mámlatdár with a copy of all orders relating to village inspection. The officer in relief charge should satisfy himself by personal examination that the new inspector understands his duties.

(c)—*Relief Mámlatdárs.*

The relief-mámlatdár is each week expected to visit twenty per cent. of the villages under his charge. He should in each case examine the registers, test the correctness of the numbers receiving charitable relief, and countersign the account. He should satisfy himself that the inspector is regular and thorough in his examination, and go round from house to house to see that there are no cases of unrelieved distress. He should inquire into the condition of the village officers, the village watchmen, messengers, and menials, and see that no difficulty stands in the way of persons who are willing to work. If persons come back from relief-work or from a relief-house, he should inquire into the cause and their means of subsistence. He should keep a daily record of work done, which, with the diaries of the relief-inspectors, he should forward weekly through the officer in relief charge to the Collector. In his diary the mámlatdár should mention in what villages he has found the village officers in an impoverished condition, where there is any large body of

destitute men without work, and where he has seen or anticipates any special form of distress.

(d)—Officers in Relief Charge.

The officer in relief charge of a district should arrange his villages into four classes :—

I.—Villages free from distress.

II.—Villages whose poor are employed on relief-works or supported in relief-houses, and where only a few cases of special distress remain for relief in the village itself.

III.—Villages with a troublesome class of small land-holders or day labourers without means of support and unwilling to go to relief-works.

IV.—Villages whose officers are poor, and where under the famine strain, the village system shows signs of breaking down.

On reaching a village, the officer in relief charge should first satisfy himself as to the general condition of the people, making sure that there are no cases of unrelieved distress. Special inquiry should be made as to the position and means of support of such as are found in a reduced condition, and orders passed as may seem necessary.

The relief officer, taking with him the headman and accountant, should next inspect the village from house to house. Strangers, persons come back sick from works or from relief-houses, and the poor should receive special attention. When the officer has satisfied himself as to the condition of the people, the special famine-registers and the ordinary death-statement should be examined. Inquiry should be made as to the migration from the village, the state of return emigrants, the presence or prospect of any special form of distress, and, when possible, the condition of the village officers. Besides these, the chief points for general inquiry are the efficiency of the village inspector, the number of persons receiving relief in the village, the number at relief-houses, the number on relief-works, the number come back from relief-houses and relief-works, why and when they came back, and their means of support. A comparison of the present death-rate with the ordinary mortality is important, and it is very necessary to know from what diseases and among what classes of villagers deaths are taking place. Corresponding details regard-

ing the sick are valuable, and full information as to the destitute unemployed is required.

Relief-inspectors should, at the close of each month, fill in and forward to the relief-mámlatdár a set of these statements, showing for every village under their charge the particulars collected at the time of his last visit.

The chief difficulties in the way of a successful system of village relief are: (i) the idle or disheartened poor who, though able to go to work, refuse to leave their villages; (ii) the village servants, watchmen, messengers, and menials; (iii) the sick and burdensome members of well-to-do families whose relations do not support them.

i.—Except in special cases, the first class must be dealt with strictly. Only those who are in danger of starving and cannot leave the village are to be fed in it, and of those who come back from the works to their villages, those only are to be fed who are unable to work.* At the same time the children of these people should receive special attention, and, when found to be reduced, should be fed by the village officers with rations of milk and rice. In such cases the children must receive cooked food from the headman of the village and eat their rations at his house.

ii.—When a relief-work is in progress near a village, the families of village watchmen, messengers, and menials may be exempted from the distance test. Where there is no relief-work close at hand, it may be necessary to find in the village some employment for the destitute of this class.†

iii.—Dependent members of well-to-do families, such as nursing-mothers with sickly infants and reduced children, whose relations neglect to give them sufficient nourishment, should, until they can be removed to a relief-house, be fed by the headman of the village. Special consideration should also be shown to persons come back sick from relief-works or from relief-houses. The longer distress lasts, and the higher the price of grain rises, the greater will be the necessity for freeing the able-bodied from the weight of their infirm and burdensome relations.

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* G. R. 523 P., 18th September 1877.

† These would be special cases—G. R. 225 E.—774, 7th April 1877; 83 P., 18th June 1877; 167 P., 4th July 1877, and 239 P., 18th July 1877.

II.—RELIEF-HOUSES.

Relief-houses are of two kinds, central and branch. Branch-houses are under the charge of clerks, managed by the relief-mámlatdár, and inspected by the officer in relief charge of the district. The central-house, generally established in some town where an efficient relief committee can be formed, is controlled by the officer in relief charge. The chief difference is that, to the branch-houses only infirm persons are sent; while to the central-house a variety of applicants are forwarded to be arranged into classes—the able-bodied despatched to public works, the weakly to civil works, and those unfit for employment received into the relief-house.

Each relief-house contains two sections, one for the destitute and one for the sick.

A.—The Destitute.

The destitute inmates of relief-houses belong to four classes:—

1.—Ordinary cases: the aged, crippled and infirm;

2.—Special cases: suffering children, and mothers of sickly infants;

3.—Temporary cases: able-bodied persons in a reduced state;

4.—Deserted and orphan children.

In examining a relief-house the inspecting officer should see that the inmates belonging to each of these classes are marked by a special badge.* That all who are able to work have some light task set them, and that those who will not work are punished.† That, where no regular dwellings are available, sheds have been built.‡ That for each person a roll of matting to sleep on, a blanket, and, if necessary, some clothing have been provided. That the occupants of each shed are held responsible for keeping their quarters clean, and that every morning the ground near the sheds is swept. That latrine arrangements are enforced, those able to move being sent to trenches dug at some distance from their quarters, and the infirm and the children having a place near the relief-

* This mark, a metal plate or ticket worn round the neck, should show to what class the wearer belongs, his name, his number, and the date on which he entered the relief-house.

† The best kinds of work are, for the comparatively strong, grain grinding; for the rest, yarn spinning, carrying water, and gathering firewood, sweeping and levelling the ground near the relief-house. The best form of punishment for those able but unwilling to work is, so long as they refuse, to reduce their daily allowance of food.

‡ Details of the best style of relief-huts are given in G. M. 946F., 19th March 1877, and 51P., 12th June 1877.

sheds set apart for their use. That this place is kept carefully swept, and the sweepings removed or buried. That the orphan and deserted children are well housed and clothed, that some one has been made specially responsible for their condition, and that those of them that can are made to work.

When the inspecting officer has satisfied himself that the orders for shelter and sanitation are carried out, he should next inquire into the arrangements for distributing food.

The work of feeding comes under four heads :—

(*a*)—Feeding the ordinary inmates ;

(*b*)—Feeding the reduced children and mothers of sickly infants ;

(*c*)—Feeding the orphans ; and

(*d*)—Feeding fresh applicants.

(*a*) Each day when the regular inmates come together to be fed, the register roll should be carefully checked. The enclosure must be so guarded that no one can enter except through the gate. Men, women, and children, as they enter, should be set in separate rows. When all are present, the inspecting officer should examine them one by one. Those who seem fit for work should be picked out,* and the names of any whose condition is extremely reduced should be entered among the cases for special treatment. Inquiry should occasionally be made from the people what allowance of food they receive, and the truth of any complaint should be tested. When the food is brought in for distribution, a few cakes picked at random from each basket should be weighed, and the soup should be examined to see that it is hot and well cooked. Each person should be supplied with an earthen bowl or plate, and care should be taken that the food is fairly and quickly served. At the time of distribution strict order should be enforced, and any attempt by clamour, shifting of place, or concealment of bread to gain more than one ration should be punished by reducing the allowance, or, if necessary, by expulsion. If the numbers are large, the children should be fed separately, and, except in unusual circumstances, it will be found advisable to respect caste feelings, and feed members of the low castes by themselves.

* "If they refuse to go, the relief-officer must be firm with them. If they quit work and wander about, the relief-officer must be prepared for their relapsing into debility. When they have thus relapsed they must of necessity be taken back to relief. Still no effort should be spared to avoid this result and to make them work."—G. R. 523P., 18th September 1877.

(*b*) In addition to the ordinary meal which they share with the other inmates of the relief-house, children in a reduced condition and nursing mothers with sickly infants receive in the morning a breakfast of milk and rice.* Here care should be taken that all who are fed are proper subjects for special treatment; that none obtain a share whose names are not entered in the list; that the allowance to each is in quantity and quality what is laid down by Government. The inspecting officer should, in some cases chosen at random, ask the people what allowance they generally receive; and in the case of any children whose condition does not seem to improve under their parent's charge, arrangements should be made to ensure that they actually eat the whole of their allowance. Care should also be taken that these children have sufficient clothing.

(*c*) Of the deserted and orphan children, those in good health should be fed with the ordinary inmates. The sickly and reduced should share in the special extra meal.

(*d*) New comers belong to two classes: (*a*) those to whom cooked food, and (*b*) those to whom uncooked food, should be supplied. Under the first class come persons sent from villages, or who have themselves reached the relief-house in a state too reduced for work. As a rule, fresh applicants of this class gather round the door of the relief-house at the time of the distribution of food. These should, as they come, be made to sit down in separate rows, one for those with, the other for those without, written orders for admission. After the work of distribution is over the new arrivals should be examined, and those who seem to require it received into the relief-house and fed.

Those to whom uncooked food should be supplied are either needy travellers, or persons in search of employment, who, on account of the distance they have come, or because of some unavoidable delay in finding them work, have earned a day's subsistence allowance.

B.—The Sick.

At all relief-houses medical aid is wanted. At the branch-houses only a native practitioner may be available. But for the central relief-house trained medical assistance should be obtained. In inquiring into the provision for the sick the chief points for examination are: that the accommodation is sufficient, and, if it consists of

* The scale is laid down in G. R. 393E.—1280, 31st May 1877.

specially built sheds, that they are on the plan approved by Government.* That besides the general hospital shed, distinct accommodation is provided for cases of cholera, small-pox, and leprosy, and for lying-in women. In each shed the inspecting officer should satisfy himself that everything is kept clean, that the patients have sufficient clothing and food, and that suitable arrangements are made for burial.

As a check on the working of relief-houses, weekly reports should be submitted to the district relief officer. These should show the numbers relieved, the cost, and the number of deaths in the relief-house. The relief-mámlatdár for the branch-houses and the committee or manager for the central-house must submit estimates of probable expenditure sufficiently in advance to enable the officer in relief charge to obtain the necessary funds from the Collector. The accounts of the relief-house must be regularly audited.

At an early stage officers were warned that the longer distress lasted the greater would be the number of persons wandering about in a dangerously emaciated condition. The following instructions† were afterwards issued :—

Government know that the sad condition of many of these poor people sometimes arises from the habit which some have of staying at home in penury, preferring that to any attempt at honest labour; from the tendency of others to wander about begging for what little they can get; from the return to their native villages of those who had emigrated to distant localities and had failed in bettering themselves; from the fault of some who had left relief works refusing to perform their tasks, or who after recovering strength on gratuitous relief had declined to go to work when ordered; and from the helplessness of some who are too infirm to leave their homes or their beds. Some of these cases demand from the officers the exercise of firmness and patience, others the exercise of humane solicitude. To those who are perishing from no fault of their own, Government have accepted the responsibility of affording prompt aid so soon as the necessity of each individual becomes known. To those who are perishing from their own fault, Government have afforded such aid as was necessary to save their lives; without absolutely accepting the responsibility of preserving every one from the consequences of

* G. R. 946F., 19th May 1877, and 51P., 12th June 1877.
† G. R. 523P., Sept. 8, 1877.

his own folly or misconduct. In every class of cases officers must do their utmost to prevent death from want of food though, under the circumstances of the distressed districts, their efforts cannot be perfectly and uniformly successful.

III.—RELIEF LABOURERS.

Labourers on relief-works belong to two classes,* the able-bodied and the non-able-bodied. The first are employed on public works, the second on civil works. Besides the rate of pay, the chief point of difference in the treatment of the two classes is, that from the able-bodied task and distance tests are enforced, while from the non-able-bodied they are exacted only to a very small extent.

(*a*)—*The Able-bodied.*

It is the object of an officer in relief charge of a district that, of the people requiring relief, as large a proportion as possible should be employed on the public works. The public works officers are bound to take on all people sent to them as far as the capabilities of the work allow.† But, except the weaker members of a strong family, only able-bodied men and women should be sent to the public works. Arrangements should be made to have the infirm members of families, who persist in accompanying their relations to the works, mustered and paid separately.

To help able-bodied applicants to find relief on the public works, village inspectors, the relief mamlatdar, the managers of relief-houses, or the officer in relief charge of the district give those requiring help a note to a public works overseer. At one or more central points in each sub-division, if possible, where there is a relief-house, an overseer, or some one able to act for him, is always ready to receive able-bodied applicants, and draft them on to the public works. Until his name has been recorded by the overseer, if he is in actual want of food, or if he has come more than ten miles from his village, the applicant should be fed at the relief-house.‡ As soon as the overseer gives him a letter to a subordinate in charge of a section of a public work, the applicant is in the position of a person employed on the works, and if sent more than ten miles receives, on reaching his destination, a day's pay.

* G. R. 206 C. W.—869, Nov. 21, 1876, and 112 E.—392, Feb. 17, 1877.
† G. R. 225 E.—774, April 7, 1877.
‡ G. R. 139 E—485, Feb. 28, 1877; and for Sunday arrivals, G. R. 89 E. —1066, Dec. 19, 1876.

In inspecting gangs of able-bodied labourers on a relief work, the chief points for inquiry are: their condition, their pay, their work, their clothing, their accommodation, the arrangements for the sick, the arrangements for those who leave the work, and the number of deaths. In inspecting the people, all the workers should be arranged in rows, men, women, and children separate. The labourers in each row should be carefully examined one by one; and special care taken in the case of nursing-mothers, infants and children. All who seem sickly or reduced should be picked out, and inquiry made as to the length of time they have been on the works, and the existence of any special cause for their unsatisfactory state.

If medical supervision is not available on the works, the reduced and sickly should be sent into the nearest relief-house as temporary inmates, or to some non-able-bodied gang on light labour near a relief-house. If medical help is available, accommodation should be provided for the sick and the reduced, in a hospital shed near the dwelling sheds of the other workers.* The inspecting officer should find out if there are any cases where clothes are urgently wanted, and provide what is necessary, out of his discretionary allowance.† Both by inquiry from the workers and the clerks, the inspecting officer should satisfy himself that the proper amount of pay is regularly received and that there is some sufficient arrangement for helping a destitute new comer to tide over the days before his first pay falls due.‡

* G. R. 16C. W.—21, Jan. 5, 1877; 99E.—349, Feb. 13, 1877: 202E.—709, March 31, 1877; 253E.—837, April 14, 1877; 260E.—852, April 16, 1877; and 292E.—942, April 24, 1877.

† G. R. 1806, June 30, 1877.

‡ The orders about pay are: G. R. 166C. W.—792, Nov. 4, 1876, a man to have two annas a day, a woman one and a half annas, and a boy or girl fit for work one anna; G. R. 186C. W.—827, Nov. 15, 1876, when a rupee fetches less than 16 pounds of grain the rate of pay rises so as to give a man one pound of grain and one anna, a woman one pound of grain and one half anna, and a boy or girl one pound of grain; G. R. 268C. W.—1038, Dec. 13, 1876, applying the sliding wage scale to the case of grain cheaper than 18 pounds the rupee: G. R. 89E.—1066, Dec. 13, 1876, stopping Sunday work and wages; G. R. 327C. W.—1142, Dec. 29, 1876, defining 'grain' to mean the medium quality of the cheapest variety; G. R. 33E.—103, Jan. 19, 1877, reducing the pay of non-able-bodied or civil agency labourers for a man to the price of one pound and half an anna, for a woman to the price of one pound and one quarter anna, and for a boy or girl to either the price of three-quarters of a pound or the price of a half pound and one-quarter anna; G. M. 546F., March 17, 1877, fractions of a pound to be given in the labourer's favour; G. R. 56P., June 13, 1877, when work is stopped by rain, public works labourers to be paid non-able-bodied or civil agency rates; G. R. 190P., July 8, 1877, and

The inspecting officer should next inquire how far the Government orders about the distance and the task tests are carried out. He should, in a percentage of cases, find out from what villages the people at work have come, and satisfy himself that, unless under special circumstances, the distance test has been enforced.* He should inquire how far the workers succeed in doing their task. If it is enforced by fines, he must see that the fines do not reduce the rates of pay permanently below a bare subsistence allowance.†

The camps provided for the labourers should be examined, and the officer should satisfy himself that the orders as to place, cleanliness, and form of hut have been carried out.‡ If it contains any sick persons, they should be placed in the separate hospital shed if medical assistance is available, otherwise arrangements should be made for having the patients sent to their homes or to a relief-house.§ The number of persons who have recently left the work, and the cause of their leaving should be ascertained, and the arrangements for giving the necessary information to the civil authorities inquired into. A note should be made of the number of deaths that have occurred on the works in the fortnight before inspection.

As soon as good and favourable rain has fallen the officer in famine charge should take steps to reduce as far as possible the

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317P., Aug. 10, 1877, when the rupee fetches less than nine pounds, on all relief-works an equivalent to be given for the Sunday wage. As regards children under seven years of age, G. R. 312C. W.—1116, Dec. 26, 1876, laid down that they were to be mustered on a separate roll and paid one-quarter anna a day; and G. R. 387E.—1260, May 29, 1877, and 383P., Aug. 23, 1876, that when the rupee fetched less than 16 pounds they might be paid the price of one-quarter of a pound. As regards subsistence allowance or *batta* G. R. 4C. W.—8, Jan. 3, 1877, 123E.—413, Feb. 20, 1877, and 129E.—438, Feb. 23, 1877, provided that labourers sent from one work to another should receive one day's pay; and G. R. 139E.—485, Feb. 28, 1877, ruled that this allowance was not to be paid till the labourers reached the new work and for no distance of less than ten miles.

* The distance test may (G. R. 225E.—774, April 7, 1877) be relaxed in certain cases. This concession is sometimes of value in the case of the families of village servants and others who cannot well leave their village.

† G. R. 156E.—546, March 10, 1877. In the event of workmen failing to finish their task the orders are: (1) that the able-bodied should be fined to the extent of their shortcomings even though the effect may be to reduce their wages below civil agency rates; (2) that the non-able-bodied should not be paid less than civil agency rates, but that every effort should be made to exact their proper tasks from them; (3) that the able-bodied reduced by short payments to be non-able-bodied are not to receive less than civil agency rates—G. R. 410P. Aug. 28, 1877.

‡ G. R. 237C. W.—937, Dec. 1. 1876, G. R. 946F., May 19, 1877.

§ G. R. 357E.—1159, May 18, 1877.

numbers employed on relief works. The orders on this point are—

1*st*—The gangs on each work should be carefully inspected by the officer in relief charge, the registers examined, and all holders or sub-holders of land, who may be in good physical condition, relegated to their villages, and told that they should now betake themselves, as in ordinary years, to the cultivation of their fields.

2*nd*—The class of agricultural labourers should be similarly examined and sent to their villages to assist the landholders as in ordinary years; for unless labour be available, the landholders will be placed in difficulties, and their field operations materially impeded.

3*rd*—It should be explained to all that at this season of the year Government can neither carry on the works in progress, nor open fresh ones, and that it is not for the good of the people that Government should do so; that during this season of difficulty Government have aided people who otherwise could not have found subsistence, but that as the drought has passed away, the people can, and must now, exert themselves in their own behalf, and that the remaining works will therefore be very shortly entirely closed.

4*th*—That Government will not give any general agricultural advances, but only afford assistance in special cases, and on good security; and that for such credit as they may need, and would ordinarily require, the people must look to the usual sources.

5*th*—That it will shortly be necessary, as the people who are not ordinary labourers leave the works, and as the latter, if kept open, gradually assume the character of ordinary public works, to raise the tasks to the usual standard, and to cease to pay wages when tasks are not performed.*

(*b*)—*The Non-able-bodied.*

Non-able-bodied or civil agency workers are the less capable and older men and women and those unfit for ordinary work.† These should be sent to works where wages are paid at civil agency rates or, if necessary, employed on some light work near a relief-house. Here they can, in most cases, find good shelter, and those who require it can receive special treatment.

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* G. R. 98P., June 20, 1877; G. R. 133P. and 136P., June 26, 1877; 552P., Sept. 24, 1877; and 618P., Oct. 18, 1877.

† G. R. 206C. W.—869, Nov. 21, 1876; and 112E.—392, Feb. 17, 1877.

In inspecting a gang of non-able-bodied workers, the same points should be attended to as in inspecting a gang of able-bodied workers.

The inspecting officer should have the people drawn up in lines, the men, the women, and the children separate. The individuals in each gang should be examined one by one; and from among them both the able-bodied and the reduced and sickly should be picked out. For the heavier parts of a work, the digging or loosening of earth and stones, a certain proportion of able-bodied labourers is required. Cases in excess of this number, except those for some special reason allowed to rank with the non-able-bodied, should, after next pay day, be transferred to a public works gang. Reduced children and nursing-mothers with sickly infants should, as a rule, be transferred to a relief-house or to the special civil gang at work close to the relief-house. In exceptional cases, as when a nursing-mother refuses to go to a relief-house, the officers of the village where the work is in progress, should give daily a meal of rice and milk in addition to the regular pay. Where large numbers of non-able-bodied labourers are collected at a relief centre, parents with reduced children or sickly infants should be set to some light work as near as possible to the relief-house. These special cases should form a gang by themselves, which should be most carefully watched and placed under the charge of a special member of the relief-house establishment. In addition to their pay, the sickly children and nursing-mothers should receive every morning on the works rations of rice and milk. Arrangements must be made that each child eats its ration, that the children are kept clean and have a sufficient amount of clothing; when parents seem careless and the children do not improve in condition, the money-allowance should be stopped, and cooked food given to the children twice instead of once a day.

The inspecting officer should satisfy himself by asking the clerks and a certain number of the workers that wage payments are made at the proper rates and regularly. He should see that arrangements are in force that destitute new comers should, until the first pay day, receive, in addition to their money wages, a daily ration of food or grain either from the village officer or from the relief-house.

The outturn of work should be examined, and inquiry made as to how far a task is enforced by fining or other punishment.

Necessary clothing should be supplied.

The sheds for the children and their nurses should be examined, and the places where the workers sleep in the village visited. If special accommodation is required, the Government orders about hutting should, as far as possible, be carried out.

Inquiry should be made as to the arrangements in cases of sickness. When no medical attendance is available, the sick should be carried either to their own village or to a relief-house.

When any one leaves the work, his name, the name of his village, and the cause of his leaving the work are to be sent to the officer in relief charge.*

IV.—CASUAL RELIEF.

From his discretionary allowance, an officer in relief charge of a district is expected, by gifts of money, to meet special cases of distress. Before a regular system of village inspection and of relief-houses is introduced, opportunities for giving alms may be not uncommon. But afterwards, except under very unusual circumstances, the need for casual relief almost entirely ceases.

V.—SPECIAL MEASURES.

The special measures of relief entrusted to officers in charge of districts are: the giving of money advances to cultivators for the purchase of cattle and seed, and of advances of yarn to weavers. Special provision has also, in some cases, been found necessary for helping the class of small grain-dealers with money advances, for importing fodder, and for supporting return emigrants on their way to their homes.†

PROGRESS REPORTS.

While the famine pressure lasts, officers in charge of districts should submit to their Collector weekly or fortnightly progress reports. These should contain firstly a review of the state of their charge including such information as is available regarding the weather, the crops, the progress of field-work, the price of fodder and of grain, and the importation of grain, and should show secondly the amount of personal inspection, the state of the funds at the officer's disposal, and the working of special relief measures.

* Orders regarding non-able-bodied labourers are, in most cases, included in the Government Resolutions quoted above under the head of 'The Able-bodied.'

† G. R. 3296, May 24, 1877; 320A.—1232, May 26, 1877; 99P., June 21, 1877; and 139P., June 30, 1877; as to weavers G. R. 300E.—965, April 26, 1877, and 348E.—1119, May 12, 1877; and as to advances to grain dealers, G. R. 313A.—1191, May 22, 1877.

Under the head of inspection comes the personal examination of villages, of relief-houses, and of relief-labourers. As regards villages, the report should state how far the visits of the relief-mámlatdárs and of the village inspectors have been found regular and their examination thorough. As to relief-houses the report should contain for each house a statement of the number of inmates during the week, of the cost, and of the number of deaths. The names of the relief-houses visited and the results of the inspection should be given. The examination of relief-workers includes the inspection of the able-bodied or public and of the non-able-bodied or civil agency workers. In each case details should be furnished of the gangs of labourers examined and of their condition. Any failure in the arrangements for paying wages, or in the provision for the sick or the reduced, should be specially brought to notice.

A balance sheet should be drawn up, giving on the one hand details of the sums received from the Collector, and on the other the advances made to the relief-mámlatdár and the managers of central relief-houses, the amount spent by the officer himself in casual relief, and the actual balance in hand. As regards money advances and other special forms of relief, the efforts made, the difficulties in the way of carrying out the measures, and the results should be noticed.

In conclusion, the information regarding the general condition of the people should be summarized, any fresh difficulties experienced or anticipated should be brought to notice, and suggestions offered as to the best way of meeting them.

CHAPTER XXVII.

EXAMINATIONS.

Admission to the lower grades of the public service in the chief civil departments of Government is now limited to those who have passed what is called the educational test, that is an examination conducted by the Educational Department in the ordinary school subjects. Persons appointed after passing this examination hold their appointments as probationers until they pass an examination in departmental subjects.

The Educational Test.

1. **Principles.**—Regarding the examination for admission to the lower grades of the public service, the following order will show the old system and the principles on which the present system was established:—

"It has hitherto been the practice for a mixed Committee, composed of members of the Revenue, Judicial, and Educational Departments, to assemble once a year, or every two years, and examine candidates in general knowledge, as well as in special departmental subjects. The examination lasts for several days, and takes up a great deal of valuable time of highly-paid officers, and is, after all, most unsatisfactory in its results. It has long been felt that, with the spread of education, Government has a right to expect a better educated class of men to fill vacancies in the public service, and it is certainly time to take steps to secure this object.

"Consequent on the inquiries set afoot by Government in 1857, and in the following years, the Director of Public Instruction (Mr. Howard) submitted in 1859 an elaborate scheme for the examination and admission of candidates for the public service. No action was taken on this Report, because the scheme embraced too much. Mr. Howard endeavoured not only to provide for the admission of candidates into the service, but to regulate their future promotion also. It is very doubtful how far the service would derive benefit from carrying the examination system so far; and it is certain that even

if the general principle were admitted, yet it would be premature in the present state of education throughout the country. In the opinion of His Excellency the Governor in Council it would be decidedly objectionable to adopt such a programme under any circumstances.

"But the main feature of the scheme was admission to the public service on a certificate furnished by the Educational Department, without demanding from the candidate knowledge on any special departmental subjects.

"The Governor in Council considers that this principle is sound, and it should now be recognized as the basis of an improved system. If, at the same time, provision be made for an examination subsequent to employment in all those special branches of knowledge which it behoves a Government employé to be familiar with, there can be no grounds for fearing that the public service will suffer by the change as respects departmental knowledge, while it may be assumed that the tone of the service will be greatly improved by the admission of a better educated class.

"Care must be taken to prevent the standard of qualification being pitched too high. It is of course necessary that it should be uniform in the same district, but as the progress of education has been very different in different districts, it will not be possible to carry uniformity throughout the Presidency. The success of the system may be greatly endangered by attempting to attain either too high or too uniform a standard.

"In the subsequent special examination too there must necessarily be some variation in the standard, but not according to local difference so much as according to the character of the appointment. Thus, if the proficiency of a Taláti in his own special duties be fair, he should not be rejected because he fails to pass up to the standard required for a Kárkun employed on general duty, though of course he might be permitted to try for a certificate of proficiency up to the higher standard."—*G. R. No.* 3259A, *Sept.* 12, 1866.

2. **Rules.**—Candidates for certificates must appear at an examination to be held every year at the head-quarter station of each collectorate in September, or as soon after as travelling is possible. The date of the examination will be notified by the Collector three months before the examination.

(2) The Educational Inspector of the district will superintend the examination, and will appoint the examining Committee, which

will consist of a President and two Members, to be selected from such officers of the department as are available, *e.g.*, Deputy Inspectors, and Head Masters or First Assistant Masters of High Schools, or Principals of Training Colleges. If the Educational Inspector cannot find in any district a Committee qualified to hold the examination for first-class certificates, he will himself hold it.—(*G. R. No.* 2898, *June* 17, 1871.)

(3) The examination for a first-class certificate will be according to the new Anglo-Vernacular Standard V., as modified and with the Classics omitted: and the examination for a second-class certificate according to the new Vernacular Standard VI. Candidates must pass these standards according to the rules of the Department of Public Instruction.

(4) Every candidate must, before he is admitted to the examination, satisfy the Committee that he has completed his seventeenth year but has not completed his twenty-fifth.

(5) A first-class certificate qualifies for admission into either English or Vernacular Offices. A second-class certificate qualifies for admission to Vernacular Offices only. First-class certificates must bear the holder's signature in English characters, and second-class certificates in Vernacular characters.

(6) The Director of Public Instruction will publish annually in the *Government Gazette* a list of candidates who pass for certificates according to each standard. The names will be arranged in each district in order of merit, with the marks obtained by each.

(7) Certificated candidates will not be admitted to the public service until they have completed their eighteenth year. When appointed they will enter subject to the condition of passing any special examination required in the department.

(8) Candidates for first-class certificates pay a fee of Rs. 3, and for second-class certificates of one rupee, and these are to be paid in advance to the President of the Committee.—*G. R. No.* 2002, *April* 27, 1871, *and Govt. Gazette, Dec.* 12, 1872.

3. **Rules to whom applicable.**—The above rules apply to all appointments in the Revenue, Judicial, Political, Registration, and other branches of the service above those of a menial character, and the salary of which is Rs. 50 and under. They do not apply to the Executive Police, or to persons nominated from the Executive

Police to other offices in the same department. Special rules already exist for admission to, and promotion in, the higher grades. —*Notif. Sept.* 12, 1866, *and No.* 2237, *May* 12, 1871.

Matriculated Students of the University are admissible to the lower grades of the public service without further examination, or certificate, but must pass the test laid down for the examination of Subordinate Establishments.—*G. R. No.* 3254, *July* 7, 1870.

(1) Candidates who have passed the Matriculation shall have a preferential claim to vacant appointments over candidates who have merely passed the Public Service Examination (First Class), unless these last hold the 2nd year certificate for the Agricultural High School Class.

(2) Candidates who have passed the F. A. Examination shall have a preferential claim for situations of Rs. 30 and upwards over candidates either in or out of the service who have merely matriculated.

(3) At least one-half of all vacancies in Departments other than the Revenue Department, of the value of Rs. 50 per mensem and upwards, shall be given to graduates, especially to graduates of distinction.—*G. R. No.* 400, *March* 27, 1880.

4. Rules—

The Subordinate Departmental Examination.

Rules for the Examination of Subordinate Establishments of Government in the Revenue, Magisterial, and Police Departments.

(1) An examination will be held annually on the second Wednesday in September, at the Sudder Station of each Collectorate, by a Committee composed of the Collector, his First Assistant, and the Huzur Deputy, or in the absence of a First Assistant any other Assistant who has passed the second departmental examination.

(2) All appointments are to be probationary till this examination has been passed. A probationer must appear at the examination held next after the expiration of his first year of probation. In case of failure he shall be removed from office, but may be permitted to appear at the examination next following, and, if found qualified, may be reappointed on the occurrence of a suitable vacancy, at the discretion of the officer with whom the nomination rests.

(3) The examination shall be written and oral. For the first questions will be framed as follows :—

I.—For Revenue matters.....	200 marks.
II.—For Magisterial and Police	200 „
III.—For Miscellaneous	200 „

(4) The Revenue questions will be prepared by the Revenue Secretary to Government, and the Magisterial by the Judicial Secretary, and will be transmitted under seal to the Collector. The adjudication on the answers shall rest entirely with the Local Committee.

(5) Under "Revenue matters" the questions shall be put in the following laws :—

Bombay Acts III. of 1876, and V. of 1879.

(6) Under "Magisterial and Police," the questions shall be put in the following :—

* Act X. of 1872, Chapters 8 to 13, 27, 30 and 36 ; Ch. IX., Act XLV. of 1860 ; Bombay Acts VII. and VIII. of 1867.

(7) Under "Miscellaneous" the questions shall be prepared by the President of the Committee, and shall be such as to test knowledge in the táluka and village accounts. The examinees will also be required to write in the language of the district an account or *précis* of a revenue case. For the English department such account is to be written in English instead of the Vernacular.

(8) The number of questions in each of the papers is to be limited to eight, and the time for disposing of each to two hours.

(9) The oral examination will embrace the system of revenue survey and settlement, including the revised rules, and such general questions connected with the current rules and practice as the Committee may consider suitable. For the English department it will include the method of conducting official correspondence and keeping the records. 200 marks will be given for the oral examination, making a maximum of 800 marks in all.

The names of the successful candidates will be placed in order of merit, according to the total number of the marks obtained.

The minimum number of marks to be obtained by a candidate in order to pass should be fixed at 25 per cent. of the number of marks in each subject and 50 per cent. of the total aggregate number of marks.—*G. R. No.* 4475, *Oct.* 1869 ; *No.* 3549, *July* 25, 1870 ; *No.* 4837, *Aug.* 25, 1875 ; *Notif. Jan.* 21, 1873, *and G. R. No.* 2157, *April* 23, 1881.

* Act X. of 1882.

5. **Qualification.**—No one is to be permitted to appear for the Departmental Examination who has not passed the educational test, or obtained a certificate under the old rules.—*G. R. No.* 4479, *Aug.* 20, 1874.

6. Persons not actually in the Government service are not allowed to appear for the subordinate departmental examination.—*G. R. No.* 6682, *Nov.* 8, 1877.

Except servants of native States, who are permitted to do so on production of a certificate from the Political Officer of the State to which he belongs, showing that he is in service and bears a good character.—*G. R. No.* 4025, *July* 12, 1881.

7. **Rules to whom applicable.**—All members of the subordinate service appointed since the 12th September 1866 under any of the old tests inferior in standard to the Departmental Examination (such as the old examinations by Collector's Committees) must pass the Departmental Examination.—*G. R. No.* 6029, *Dec.* 7, 1870, *and No.* 1936, *April* 25, 1871.

8. No exemption from the above Departmental Examination will be permitted, as the test prescribed is of a very elementary character. Clerks in the account branch of a Collector's office should have some knowledge of the laws which regulate the revenue administration; and every public servant ought to be acquainted with those few chapters of the Codes which are specified in the Examination Rules.—*G. R. No.* 2406, *May* 19, 1871.

9. In the case of clerks employed in the English branch of any office prior to the publication of the notification of 12th September 1866, whose native language is not the vernacular language of the district, the whole of the written examination may be conducted in the English language.—*G. R. No.* 6056, *Dec.* 8, 1870.

10. Clerks and Kárkuns employed in the Revenue Department prior to 12th September 1866 but discharged after that date in consequence of the reduction of establishment and re-entertained on occurrence of vacancies must pass the Departmental Examination. Clerks and Kárkuns who held appointments in the Educational and other departments to which the Departmental Examination is not applicable, previous to 12th September 1866, and who have subsequently been transferred to the Revenue Department, must also pass.—*G. R. No.* 1750, *April* 12, 1871.

11. A probationer who has been acting continuously previous to his appointment as probationer must pass at the first examination after the expiration of a year from the time he was appointed acting, but this rule is to be worked with consideration.—*G. R. No.* 5523, *Oct.* 4, 1873.

12. **Officers exempt.**—Subordinates of the Survey, Local Fund and other Departments are not obliged to pass, but may, if they wish it, appear before the Committee for examination.—*G. R. No.* 865, *Feb.* 21 ; *No.* 3352, *July* 12, 1871 ; *and No.* 3664, *July* 15, 1874.

13. Watandárs such as Majmudárs, who were appointed Stipendiary Kárkuns on the settlement of their watans are exempt from the examination. Persons who have been discharged on reductions and are re-employed within a year, are exempt if they would have been so before the reduction.—*G. R. No.* 2554, *May* 29, 1871.

14. Officers who had already passed the Magistrate's examination were exempted from the Subordinate Departmental examination, but in future this exemption is not to be allowed.—*G. R. No.* 3357, *July* 17, 1871.

15. Treasurers are exempted from the Subordinate Departmental examination.—*G. R. No.* 1397, *March* 14, 1870.

Huzur Shroffs are exempted from passing the education test and Sub-Departmental Examination, on the understanding however that if they do not pass these examinations, they will not be eligible for promotion in any line and during their service will remain shroffs.—*G. R. No.* 6101, *Nov.* 14, 1879.

16. **Registration Examination.**—The rules laid down in Order No. 4 are also applicable to the Registration Department as regards the Committee before whom the examination is to be held, the time at which it is to be held, and the penalties for not passing.

The Inspector General of Registration will prepare twelve questions and forward them in a sealed cover to the President of the Committee. Four hours will be allowed in which to answer them ; the total number of marks attainable will be 300, of which the examinee must obtain not less than two-thirds to pass.

The examination for the office of Special Sub-Registrar will be analogous to that which candidates for the office of a Sub-Magistrate have to undergo, and will be held before the Registrar of the Dis-

trict according to the rules at present in force.—*G. R. No.* 2237, *May* 12, 1871.

MAGISTRATE'S EXAMINATION.

17. **Rules**—I. No person shall be appointed to be a Magistrate of the Third Class unless and until he shall have passed the examination prescribed in Rule VIII.

II. No person exercising the powers of a Magistrate of the Third Class shall be invested with the powers of a Magistrate of the Second Class unless and until he shall have passed the further examination laid down in Rule IX.

III. No person in the service of Government, whose monthly salary (exclusive of allowances) is less than Rs. 30, shall be allowed to present himself as a candidate for the examination prescribed in Rule VIII., provided, however, that any person in the service of Government who may have passed the Matriculation Examination in the Bombay or other Indian University shall be allowed to present himself for the examination irrespective of the amount of his monthly salary.

IV. No person who is not in the service of Government shall be allowed to present himself as a candidate for the examination prescribed in Rule VIII. unless he produces satisfactory certificates of good character and that he has passed the Matriculation Examination in the Bombay or other Indian University.

V. If any person after having passed the examination prescribed in Rule VIII. shall not have been invested with the powers of a Magistrate of the Third Class within three years from the date of his passing such examination, he shall be required again to pass that examination to qualify him for investiture with those powers.

VI. No person shall be allowed to present himself as a candidate for the examination prescribed in Rule IX. unless he shall have previously passed the examination laid down in Rule VIII. or has already been invested with the powers of a Magistrate of the Third Class.

VII. Every person presenting himself as a candidate for the examination prescribed in Rule VIII. shall be required to pay a fee of Rs. 3, and for the examination prescribed in Rule IX. a fee of Rs. 4. This fee must be paid before the end of March.

VIII. All candidates for the office of Magistrate of the Third Class will be required to pass an examination in the following Acts

(and any others which may from time to time be added to the list by Government):—

The Indian Penal Code and amending Acts.
The Code of Criminal Procedure.
The Indian Evidence Act, Chapters 2, 7, 9 and 10,
Bombay Act III. of 1866.
Bombay Acts VII. and VIII. of 1867.
The Cattle Trespass Act.

Three papers (each containing from 8 to 12 questions) will be set. The questions in one paper will be taken from the Penal Code, in the second from the Criminal Procedure Code, and in the third from the Evidence Act and other Acts specified. Copies of the record and proceedings in a magisterial case (without the charge and the finding) will also be placed before each candidate, who will then have to write a finding and judgement in the case. The full marks for each paper will be 120, and for the magisterial case 40. In order to pass each candidate must obtain at least half marks in each paper or subject and at least 60 per cent. of the aggregate number of marks. The questions will have to be answered without the assistance of books. The time allowed for each paper will be three hours, and for the magisterial case one hour and a half.

IX. All candidates for the office of Magistrate of the Second Class will be required to pass an examination in the following Acts (and any others which may from time to time be added to the list by Government):—

The Indian Penal Code and amending Acts.
The Code of Criminal Procedure.
The Indian Evidence Act.
Act VI. of 1864 (the Whipping Act).
The Foreign Jurisdiction and Extradition Act XXI. of 1879.*
The Cattle Trespass Act.
Bombay Act III. of 1866.
Bombay Acts VII. and VIII. of 1867.
The European Vagrancy Act.

Three papers (each containing from 8 to 12 questions) will be set. In one paper will be given questions taken from the Penal Code and the Whipping Act, and questions to test the power of the candi-

* Repealed in part by Act X. of 1882.

date to distinguish between wrongs for which the law provides a civil remedy and offences cognizable by Criminal Court; the questions in the second paper will be taken from the Criminal Procedure Code and Act XXI. of 1879, and in the third from the Evidence Act and the other Acts specified. The questions set for this examination will be of greater difficulty than those given in the examination under Rule VIII. and a deeper and more minute acquaintance with the subjects in which he is examined will be required from each candidate. Copies of the record and proceedings in a magisterial case (without the charge and finding) will also be placed before each candidate, who will then have to write a finding and judgment in the case. The full marks for each paper will be 120 and for the magisterial case 40. In order to pass each candidate must obtain at least half marks in each paper or subject and at least 60 per cent. of the aggregate number of marks. The questions will have to be answered without the assistance of books. The time allowed for each paper will be three hours, and for the magisterial case one hour and a half.

X. The examination shall be held in Bombay and conducted by a Committee composed of one or more Session Judges or Assistant Session Judges, one or more District Magistrates or Covenanted Magistrates of the First Class (to be from time to time selected and appointed by Government), and the Under Secretary to Government in the Judicial Department. The names of the successful candidates, in their order of merit, shall be published in the *Government Gazette*.

XI. The examinations will be held annually, in the first week of May in each year.

XII. These Rules do not apply to the Province of Sind.—*G. R. No.* 3380 *of June* 11, 1879.

18. Jághirdárs and Sirdárs and their sons, when recommended by a District Magistrate, are allowed to attend the Magistrate's examination, even though they are not qualified under rules III. and IV.—*G. R. No.* 2802, *May* 4, 1876, *and No.* 2301, *April* 11, 1878.

Employés under Native States, whose monthly salary is not less than Rs. 20 are permitted to appear at the Native Subordinate Magistrate's examination.—*G. R. No.* 7369 *of Nov.* 2, 1880.

With a view to encourage high education, the following rules have been passed for the admission of graduates of the Bombay University direct to higher appointments:—

1. Any graduate of the University of Bombay, who wishes to enter the higher and reserved branch of the Revenue Department of the public service, must serve a probation of not less than one year as 2nd kárkun under a Mámlatdár, such appointments being reserved in future, except as hereafter provided, for graduates. At the end of this period, the probationer, if he is reported as having mastered the details of account work, &c., will be required to pass a special examination to be held in Bombay by selected examiners, who shall be, as far as possible, permanent. The examination shall be of a thoroughly practical nature so as to test the candidate's knowledge of Village, District and Huzur Accounts, of the laws he will have to administer, of the principles of survey assessment, of Departmental rules, and generally of every subject a knowledge of which is required by a Mámlatdár. On his passing this examination, he will be deemed qualified to hold the appointment of Sub-Magistrate and Head Kárkun under a Mamlatdar, and will moreover be held entitled, provided his conduct has been satisfactory, to the first vacancy that occurs as Head Karkun. A list of persons so qualified shall be kept by each Collector, and appointments to the grade of Head Karkun will be regulated by order in the list.

2. When any University graduate has served in the capacity of Sub-Magistrate and Head Kárkun for 6 months, he will be allowed to appear for the Departmental Examination according to the Higher Standard, and on his passing this examination, he will be held qualified, if his moral conduct has been good and he has otherwise shown himself competent, for the rank of Mámlatdár, and will be entitled to a mámlat when a vacancy occurs. The order for conferring such places shall be regulated by the order of merit when passing the Departmental Examination according to the Higher Standard, the names of the successful candidates being entered after such examination by the Collectors of the districts from which the candidates went up for examination. Promotion from one grade to another of a Mámlatdár's appointment will be regulated by seniority. After serving in all the different grades of that office, a graduate will be entitled to the lowest grade of Deputy Collector's appointment when any such falls vacant.

For the examination prescribed above, a higher standard will be fixed and maintained; and great care will be taken to prevent irregular proceedings during the examination.

3. In order to prevent hardship to those persons who may have entered the service of Government before the issue and enforcement of these rules, any officer who was in the Revenue Department prior to 1st January 1879, shall be held equally eligible with a graduate for the position of Head Kárkun, Mamlatdár and Deputy Collector on his passing the above-mentioned Departmental Examinations in English within two years from the date of these rules coming into force, and shall be entitled to have his name recorded according to order of merit in the lists of graduates qualified to hold appointments in the grades of Head Kárkun, Mámlatdár and Deputy Collector respectively, provided that no such candidate is allowed to appear before the Examination Committee, unless he has obtained the permission of the Collector to do so, and that no such permission is granted, unless the Collector is satisfied as to the thorough fitness of the candidate.

4. All graduates admitted to the service under Rule II. shall be required to pass the Lower Standard Departmental Examination, and that if they fail to pass at the second examination held after they have completed the period of eighteen months' service referred to in Rule III., they shall be removed from their appointments.—*G. R. No.* 6505 *of Dec.* 17, 1878, *and G. R. No.* 4738, *July* 20, 1882.

The Government Resolutions Nos. 6505 of 1878 and 3507 of July 4, 1879, prescribe the course for those officials who are candidates for the office of Mamlatdar, and do not supersede the rule in force for those who are not—*G. R. No.* 3800, *July* 19, 1879.

In special cases where the Rules would if strictly enforced bar the promotion of efficient and deserving officers, Government are prepared to sanction exemptions from the operation of the Rules on the special recommendations of the Collector and Commissioner.—*G. R. No.* 3835, *July* 2, 1881.

I. The limit of two years fixed by Government Notification No. 6505, dated 17th December 1878, in the case of non-graduates who entered the service before the 1st January 1879, is extended till the 31st December 1883.

II. Candidates who have matriculated shall have a preferential claim to entry into the Revenue Branch of the service over candi-

dates who have merely passed the Public Service Examination (First Class), unless these last hold the 2nd-year certificate from the Agricultural High School Class. Candidates who have passed the F. A. Examination or the final examination of the Agricultural Class in the College of Science, Poona, shall have a preferential claim for situations up to Rs. 30 over candidates in or out of the service who have merely matriculated.

Candidates who are graduates shall have a preferential claim for situations of Rs. 30 and upwards over candidates, either in or out of the service, who have not taken a degree.

III. Graduates who have been admitted to the service under Rule II. will be admitted to the Lower Standard Departmental Examination after a period of 18 months' service, and during that period they must be employed—

(*a*) for six months on account duties in a Mámlatdár's Kacheri;

(*b*) for six months doing duty as a Revenue Kárkun in a Mámlatdár's Kacheri;

(*c*) for six months serving as a general duty Kárkun.

IV. A graduate after passing the Lower Standard Departmental Examination must serve for a further period of six months, after which he may appear for the Higher Standard Examination.

V. The Lower Standard Departmental Examination qualifies for all posts inferior to Mámlats, and, especially, for the special posts named in Rule VI. The Higher Standard qualifies for Mámlats and Deputy Collectorships in the case of officers referred to in Rule VIII. and graduates.

VI. The following appointments will be considered as appointments qualifying the holders for promotion to a Mámlat under the conditions of Rule VIII. provided that they have been held for a period of not less than three years :—

1. Head Karkuns,
2. Chitnises to Commissioners and Collectors,
3. Mahálkaris,
4. Head clerks to Commissioners and Collectors,
5. Native Huzur Accountants,
6. Deputy Chitnises or First Kárkuns to Collectors,
7. Clerks and kárkuns in the Commissioners' Offices on Rs. 60 pay and upwards,
8. Shirastedár to the Survey Commissioner,

9. Shirastedár to the Superintendent, Poona and Násik Survey,
10. Shirastedár to the Superintendent, Ratnágiri Survey.
11. Inspectors of Police and Chief Constables of the First Grade;
12. Shirastedár to Assistant and Deputy Collectors.

VII. Officers who have passed the Lower Standard Departmental Examination shall be held qualified, and should, as far as possible, be appointed to the posts named in Rule VI. In making such appointments graduates shall have a preferential claim to head kárkunships only.

VIII. Officers who were in the service prior to the 1st January 1879, and who have at any time held, or at the time of presenting themselves for examination are holding, any of the posts named in Rule VI., and who pass the Higher Standard Examination before the 31st December 1883 will be held eligible for mámlats, and their names shall be entered according to the date and order of passing in the list of passed candidates qualified to hold the appointments of Mámlatdárs and Deputy Collectors.

IX. The promotion of Mámlatdárs will be regulated by seniority or exceptional merit.

X. Once a candidate has been appointed to a Collectorate, he must look for his promotion in that Collectorate to one of the appointments qualifying for a Mámlat, the Commissioner, however, for good reasons, having the power to transfer any officer to another Collectorate.

XI. The following classes of persons are permitted to be examined for the Higher Departmental Examination:—

(*a*) graduates serving in the Land Revenue-Department.
(*b*) the officers mentioned in Rule VIII.
(*c*) officers holding Land Revenue appointments carrying salary of not less than Rs. 40 per mensem.

It must be understood that the passing by officers in any of these classes of the Higher Standard Examination does not necessarily give them a title to be appointed to mámlats. The above order will, as it seems to the Governor in Council, meet fully the case of the deserving servants of long standing on which the Commissioners lay so much stress, whilst it will prevent the examinations being crowded with candidates in the inferior ranks who have little chance of passing and virtually no prospect of attaining to the rank of Mámlatdár.—*G. R. No.* 826, *Feb.* 9, 1881, *and G. R. No.* 6451, *Sept.* 18, 1882.

The Commissioners of Divisions are to keep lists of qualified applicants desirous of appointment to the Revenue Branch of the Government service. Applicants should, of course, state their age and the vernacular languages with which they may be conversant. —*G. R. No.* 463, *Jan.* 28, 1879.

Every applicant who applies direct to Government will be referred to the Commissioner of the Division in which he wishes to serve, who can then communicate with Collectors; with a view to enable Government to see how the rules are working, each Collector should show in his Administration Report the number of applications (giving names) received and how they have been dealt with, and the Commissioner will then be able to note if applicants have been provided for elsewhere.—*G. R. No.* 478, *Jan.* 29, 1879.

Applications for employment made by graduates over 25 years of age may be registered, but if such persons are granted appointments the sanction of Government to their employment must be obtained.—*G. R. No.* 882, *Feb.* 19, 1880.

Non-graduates drawing higher salaries than that of Head Kárkun are to pass both the Lower and Higher Departmental Examinations and are to serve in the office of Head Kárkun on Head Kárkun's pay, before they become eligible for the office of Mámlatdár. They must suffer this loss in consideration of the superior prospects which they thereby secure.— *G. R. No.* 4069, *Aug.* 4, 1879.

Head Accountants need not serve as Head Kárkuns in order to qualify for appointments as Mámlatdárs.—*G. R. No.* 5193, *Sept.* 27, 1879.

Non-graduates are allowed to appear for the Second Departmental Examination whether they have served as Head Kárkuns for six months or not, provided that before they become Mámlatdárs they serve for six months as Head Kárkuns.—*G. R. No.* 1290, *March* 11, 1880.

It will be sufficient for Awal Kárkuns and Mahálkaris to pass the Higher Standard Examination under the new rules.—*G. R. No.* 632, *Feb.* 5, 1880.

The Higher Standard Examination must be passed in due course after passing the Lower by all save Awal Karkuns and Mahálkaris.— *G. R. No.* 1860, *March* 20, 1882.

Mámlats should not be thrown open to Chief Constables, as though some of them might pass the required examination, they are

officers who have had no revenue experience to guide them.—*G. R. No.* 1369, *March* 11, 1879.

As a rule only graduates should be appointed to the post of Head Kárkun. Non-graduates may in exceptional instances be appointed, but only with the sanction of the Commissioner of the Division.—*G. R. No.* 2109, *April* 11, 1881.

If a case arises where a Head Kárkun's or Mámlatdár's appointment becomes vacant, and no candidate eligible under the rules is found for it, a reference may be made for orders.—*G. R. No.* 4148, *Aug.* 8, 1879.

The examinations prescribed in Resolution No. 6505 of Dec. 17, 1878, will be the ordinary Departmental Examinations of Junior Civilians and others held half-yearly. The subjects will be the same, but an additional District Revenue Officer of experience will be added to the Examiners, special papers may be set, and there should be a thorough *viva voce* examination in all the subjects.—*G. R. No.* 3507, *July* 4, 1879.

Special papers if set will be on the subjects prescribed by the rules.—*G. R. No.* 4382, *Aug.* 20, 1879.

Three chances of passing the Lower Standard Departmental Examination may be given to the graduates and non-graduates affected by the Rules published under Notification No. 826, dated February 9th, 1881. Any person failing to pass the examination on the third occasion will not be permitted to present himself again for examination.—*G. R. No.* 1595, March 18, 1881.

Candidates appearing for the Higher Standard Departmental Examination under the rules of 17th December 1878 and 9th February 1881 should be allowed two chances of passing that examination.—*G. R. No.* 1860, *March* 20, 1882.

If a candidate for the Special Lower Standard Examination obtains half the number of marks in every subject of the examination instead of in every paper set, and 60 per cent. of the aggregate number, he may be declared to have passed the examination.—*G. R. No.* 3357, *June* 30, 1880.

In the case of officers permitted to appear for the Higher Standard Examination without first passing the special Lower Standard Examination, the minimum aggregate number of marks required to pass should be 60 per cent. of the total: each candidate must obtain 50 per cent. of the marks in each subject, and a special paper should be added, corresponding to the special paper

set in the Lower Standard Examination.—*G. R. No.* 1860, *March* 20, 1882.

The fact of having passed the Lower Standard Departmental Examination cannot be taken as equivalent to passing the Subordinate Magistrates' Examination.—*G. R. No.* 1996, *March* 19, 1880.

A probationer in the Revenue Department who has passed the Lower or Higher Standard Examination need not pass the Sub-Departmental Examination.—*G. R. No.* 4705, *Sept.* 7, 1880.

The words "Revenue Department" include the Salt Revenue Department,—G. R. No. 653, Feb. 6, 1880: also the Revenue Survey Department,—G. R. No. 5896, Oct. 8, 1882; but not the Registration Department,—G. R. No. 1249 of March 9, 1880.

EXAMINATIONS COMPULSORY ON JUNIOR CIVIL SERVANTS.

19. **General rules.**—(1) Every newly-appointed member of the Bombay Civil Service shall, immediately on arrival at Bombay, report himself to the Chief Secretary to Government, or, in his absence, to the officer in charge of the Separate Department.

(2) The salary of a Junior Civil Servant will be Rs. 400 per mensem from the date of arrival, increasing to Rs. 450 from the date of his passing the Departmental Examination, Lower Standard, and to Rs. 500 from the date of his passing the Higher Standard, and being invested with the full powers of a Magistrate.

(3) On reporting his arrival, he will be placed under the Collector or other chief officer of a district, to qualify himself in the languages and departmental subjects of examination.

(4) He must pass examinations first in Hindustáni and then in one Vernacular language within fifteen months of arrival. If he fails so to pass, a deduction of 10 per cent. will be made from his salary until he shall have passed.—*G. R. Feb.* 3, 1875.

It is not necessary that any native gentleman appointed in India on probation to the Civil Service should pass in Hindustáni, but any native gentleman so appointed must if posted to a district of which the language is not his own vernacular pass in the language of that district.—*G. R. No* 1881, *March* 21, 1882.

(5) On passing in Hindustáni he will ordinarily be gazetted as Supernumerary Assistant Collector and Magistrate of the Third Class.

(6) It is optional with a Junior Civil Servant who may not have passed in Hindustáni or in any Vernacular language to present himself for the Departmental Examination, Lower Standard. If he pass he shall be considered as having passed in the Vernacular language in which he has been examined at such Departmental Examination. He shall likewise be considered as having passed in any other Vernacular language which may have been one of the subjects of the Departmental Examination, Higher Standard, in which he may afterwards have passed.

(7) A Junior Civil Servant who has passed in one Vernacular language must, on being moved to a district with a different Vernacular, pass in that within one year after joining his appointment, and on failing to do so a deduction of 10 per cent. will be made from his salary until he passes, or is removed to a district in the Vernacular of which he has passed. This rule applies to all Assistants in whatever branch of the service employed.

(8) Except for special reasons, a Junior Civil Servant appointed Supernumerary Assistant Collector will not receive permanent charge of a taluká, or be appointed Second Class Magistrate, until he has passed the Lower Standard.

(9) Except for special reasons a Junior Civil Servant will not be appointed to be, or act as, Second Assistant Collector or Assistant Judge, or be vested with the powers of a First Class Magistrate until he has passed the Higher Standard.

(10) A Junior Civil Servant desirous of entering the Judicial branch of the service may apply to the Secretary to the Central Committee one month before the date of the examination, Higher Standard, and be examined thereat in an extra paper on Judicial subjects. He will not, by passing in this paper, bind himself to enter the Judicial branch, but will not have to pass any other Judicial examination.

(11) Substantive promotions to the Grade of Second Assistant Collector, as also officiating promotions to this as well as the Grade of First Assistant Collector, will, under ordinary circumstances, be regulated according to the date of passing the Higher Standard Departmental Examination. Passing the Departmental Examination, however, will not entitle to promotion any one whose conduct is not otherwise satisfactory. The names of officers holding the substantive appointments of First and Second Assistant Collectors will be printed in the Civil List in the order of their seniority in the service.

(12) A Junior Civil Servant will not be entitled to travelling allowance on these occasions unless the Committee certify that his proficiency was such as to entitle him to it.

(Rules 13 to 18 *relate to Political Officers.*)

Deputy Collectors.

(19) Every person appointed to be, or act as, Deputy Collector, must pass the Higher Standard within one year from the date of taking charge, or at the first examination held after the expiration of one year from such date. On failure so to pass, a deduction of 10 per cent. shall be made from his salary until he shall pass, and he will be shown in the Civil Lists as a probationer. On failure to pass within two years from the date of nomination he will forfeit his appointment.

Cantonment Magistrates and others.

(20) Persons appointed to be, or act as, Cantonment Magistrate, Assistant Cantonment Magistrate, Railway Magistrate, or Town Magistrate, are required to pass the Lower Standard (except the subjects of Revenue Accounts and Vernacular language), within one year from the date of taking charge, or at the first examination held after the expiration of one year from such date. Until the above examination be passed, the person appointed will be shown in the Civil List as a probationer, and on failure so to pass within two years from the date of nomination he will forfeit his appointment.

(21) Besides the officers above named, Mamlatdars and Head Accountants may present themselves at the Higher Standard. Any other persons who wish to do so must obtain the sanction of Government.

20. Hindustani & Vernacular Examinations.—

(22) The Central Committee for Vernacular Examinations will consist of the Secretary or Under-Secretary to Government in the Revenue Department, the Oriental Translator, and two other members appointed by Government, the Oriental Translator being Secretary.

(23) This committee will meet quarterly for the examination of Junior Civil Servants in Hindustáni or the vernacular languages of the presidency, viz., Maráthi, Gujaráti, Kanarese, and Sindhi.

(24) On application made one month previous to the ordinary date of an examination, Local Committees will be appointed for the

examination in the vernacular language of the district, or in Hindustáni, of candidates stationed in Sindh, or in the collectorates of Belgaum, Kaládgi, Dhárwár, Kanara, or Ratnágiri.—*Govt. Gazette, Sept.* 25, 1873.

21. **Departmental Examinations.**—Half-yearly Examinations of Junior Civilians and others who may be permitted to appear are held on or about 1st April and 1st October.

Special Departmental Examinations up-country are now not allowed, and candidates from all parts of the Presidency except Arabia and the Persian Gulf are to appear before the Central Committee in Bombay in April or October.—*G. R. No.* 5493, *Nov.* 1, 1871.

(30) The Central Committee for Departmental Examination will consist of a Judge of the High Court as President, or other officer nominated by Government, the Secretary or Under-Secretary to Government in the Revenue Department, the Accountant General, his Deputy or Assistant, the Registrar of the High Court, and the Oriental Translator to Government (who shall also be Secretary) and such other members as Government may appoint.

(31) The Central Committee will fix the examination days, and prepare beforehand for each examination sets of questions.

[(32) and (33) relating to *Local Departmental Examination Committees*, now discontinued.]

(34) The Central Examination Committee shall report to Government the names of such candidates as have successfully passed.

(35) There shall be two standards of qualification. The Lower Standard must be passed before a candidate can present himself for examination according to the Higher Standard.

(36) The objects of the Lower Standard of examination shall be, firstly, to test the candidate's proficiency in the vernacular language of the district, and, secondly, to test his general acquaintance with the leading principles of Revenue Administration and Criminal Justice, and especially with so much of the Laws of Procedure as it is necessary for an officer to know in order to exercise properly the functions of an Assistant Collector and Subordinate Magistrate, and his power of dealing with conflicting arguments and evidence.

(37) The Higher Standard of examination shall be similar in its nature to the Lower, but more difficult in degree. Its object

shall be to test the fitness of the candidate to transact creditably the ordinary business of a Collector and Magistrate.

A candidate who obtains at least one-fourth of the marks in every subject, and at least half of the total number of aggregate marks will be considered to have passed, unless the Central Committee for special reasons reported, see fit to rule otherwise.

Any candidate for the Lower or the Higher Standard who passes in three out of the four subjects, and any candidate for the special Lower Standard who obtains $\frac{1}{2}$ marks in all the papers set but one, and also 60 per cent. of the aggregate number of marks, will not be obliged to present himself again for examination, except in the subject or paper as the case may be in which he may have failed, but he will not be declared to have fully passed until he has successfully undergone examination in every subject or paper. Provided that the candidate must in order to have the benefit of this rule come up and pass at the next ensuing examination in the one subject or paper in which he may have failed.—*Govt. Gazette, July* 13, 1871 ; *Sept.* 25, 1873 ; *G. R. No.* 2172, *April* 4, 1877 ; *and G. R. No.* 2082, *April* 21, 1880.

No copies of examination papers should be furnished gratis : a price should be fixed, and all copies applied for should be sold at that price.—*G. R. No.* 1615, *May* 29, 1880.

22. **Native Candidates.**—For the purpose of the rules of 20th August 1873, Eurasian candidates are Native candidates.—*G. R. No.* 1986, *March* 25, 1882.

1. No marks shall be allowed to a Native candidate for his knowledge of any vernacular language whatever, and if a Native candidate satisfactorily performs the exercise constituting the other three subjects, viz., II. Judicial, III. Revenue, and IV. Accounts, and obtains the requisite number of marks for them, that is, 400 out of the maximum 800, he will be declared to have passed the examination ; but if his English composition be found to be indifferent, he shall on no account be declared qualified, although his replies to questions be substantially correct.

2. If a Native be appointed to a District the vernacular of which is different from his own, he will have to undergo an examination in the language of the District in the same manner as a Covenanted Civil Servant is required to do under Rule VII. This

examination will however be quite distinct from, and independent of, his Departmental Examination.

3. In the case of candidates of the above description, a certificate of having passed the examination shall hold good only for five years from the date of passing, and after the expiration of that period it will be necessary to undergo the examination afresh, unless in the meantime the candidate shall have obtained an appointment as Deputy Collector.

23. **Powers.**—Officers on passing the Lower or Higher Standard of examination shall, as a rule, be at once invested respectively with the powers of a Magistrate of the Second Class, or of the First Class, and shall accordingly be entitled to the higher rates of pay from the date of their passing the examination. But if, in the case of any officer subordinate to him, the Magistrate of a district shows, to the satisfaction of the Local Government, that investiture with higher powers ought to be deferred, then the mere passing of the examination will not establish a title to higher pay, nor shall such higher pay be granted until the investiture with higher powers takes place.

Powers of a Magistrate of the Second Class are not to be conferred upon an officer until he has exercised the powers of a Magistrate of the Third Class for six months; and First Class magisterial powers are not to be conferred upon an officer until he has exercised the powers of a Magistrate of the Second Class for the same period. Provided that no officer shall be entitled to a higher rate of pay by reason of exercising higher powers unless he has passed in all the subjects of examination by the First or Second Standards, as the case may be.—*G. of I. No.* 377, *Jan.* 20, *and No.* 2990, *June* 17, 1871.

24. **Leave.**—Covenanted and uncovenanted officers are allowed leave to attend examinations at the discretion of the district officers. This is not to be longer than is necessary, and in no case to exceed a month. It is considered to be duty, and may be given in continuation of privilege leave.—*G. R. No.* 1581, *March* 2, 1872; *No.* 1802, *April* 6, *and No* 2287, *June* 27, 1874.

25. **Examiners.**—Officers from the Mofussil appointed to act as members of departmental Examination Committees receive a fee of Rs. 10 a day up to a maximum of Rs. 100.—*G. of I. No.* 3720, *Dec* 22, 1873.

EXAMINATION FOR HONOURS.

26. *Rules for the encouragement of the study of Oriental languages among Junior Civilians in Bombay.*

* * * *

2. The standards of examinations and donations to be given to successful candidates will be as follows :—

		Rs.	
Higher Standard.	Arabic ...	800	
	Sanskrit ...	800	
	Persian ...	500	
High Proficiency	Maráthi ...	1,000	With certificate from the presiding Examiners.
	Gujarathi ...	1,000	
	Kánarese ...	1,000	
	Sindhi ...	1,000	
	Persian ...	2,000	
	Arabic ...	2,000	
	Sanskrit ...	2,000	
Degree of Honour.	Maráthi ...	2,000	With diploma from the Government of India.
	Gujaráthi ...	2,000	
	Kanarese ...	2,000	
	Persian ...	4,000	
	Arabic ...	5,000	
	Sanskrit ...	5,000	

3. No Civil Servant will be permitted to present himself for examination by two standards of the *same* language simultaneously, but he may have the option of competing for the higher examinations in any languages without first undergoing any inferior test.

4. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination, but if a special recommendation be made by the examiners a candidate will be allowed to appear a third time.

5. No Civil Servant will be allowed any pecuniary reward for passing the Higher Standard, High Proficiency or Honour Examinations, after the expiration of five, ten and fifteen years, respectively, counted from the date of his first arrival in India. No exception to this rule will be made on account of leave or any other cause. Civil Servants may be permitted to attend the examinations after the expiration of the periods specified in this rule, but no reward will be granted to them if they pass; and their leave must be limited to such time as may be necessary to enable them to attend the examination, and no extra expense must under any circumstances be caused to the State. In such cases it will be

within the competence of the Local Government to refuse applications for permission to attend any particular examination when compliance with such applications would involve inconvenience to the public service. Civil Servants who pass the examinations after the expiration of the periods specified will be entitled, however, to the usual certificate or diploma declaring the successful result of the examination.

6. Civil Servants who may have passed examinations under any former rule shall not be eligible to compete at corresponding examinations in the same language or languages under the rules now passed.

7. Civil Servants who are natives of India and who have entered the service either by competition in England or by appointment under the Statutory Rules, shall not receive the donations prescribed in these rules when such native Civilians pass in the vernacular of the district in which they were born or educated, Government determining in each case what languages come within this definition. Probationers under the Statutory Rules shall not be allowed to appear at these examinations.

8. Examinations will be held quarterly on the first Monday in January, April, July and October of each year at Bombay. Should the 1st of January fall on a Monday, the examination will be held on the following day. Civil Servants desirous of attending examinations must apply to Government for leave to do so at least three months before the date of examination.

9. The following are the subjects of examination for the Higher Standard :—

(*a*) Construing *viva voce*, with readiness and accuracy, from the undermentioned books :—

Sanskrit	Riju Pátha.
Persian.	Ikd-i-Gul. Ikd-i-Manzum.
Arabic	Nafhat-u'l-Yaman, 1st Part. Selections from the Alif Laila.

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into the language in which the examination is held.

(*c*) Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts

may be selected from the proceedings of a case in Court, from reports or petitions addressed to Civil or Military authorities, from letters passing between natives of India in the ordinary course of business or from private correspondence. They should not be written with the clearness of a printed book nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

(*d*) Conversing with the examiners or with natives of India with fluency and with such correctness of pronunciation, grammar and idiom as to be at once intelligible. In Sanskrit the colloquial and manuscript portions must be omitted.

10. The following are the subjects for the High Proficiency Examination :—

(*a*) Construing *viva voce*, with readiness and accuracy, from the undermentioned books :—

Maráthi	Navnit. Venisunhár Nátak.
Gujaráthi	Kávya Dohan. Jaya Kumári Vijaya Nátak.
Kánárese	Katha Manjari. Ráwan Digvijaya. Chun Basweshavar Purán (7 to 10 cantos).
Sindhi ...	Nandirám's History of Sind by Mahomed Massoom. Sasvohin and Panhu. (Khewatrám's) Sookrea Galeconjecon.
Arabic ...	Nafhat-u'l-Yaman. Selections from Alif Laila.
Persian...	Gulistán. Bostán. Mirza Hairat's translation of Malcolm's History of Persia, Vol. II.
Sanskrit	Hitopadesh. First nine cantos of Raghuvansa (expurgated edition by Ishwar Chandra Vidyáságar).

(*b*) Translating into English, with accuracy, a passage in narrative style not taken from the text books and selected in all languages, except Sanskrit, from the current literature of the day.

(*c*) Translating with accuracy of idiom and neatness of expression into the language in which the examination is held an English paper in narrative style.

(*d*) Translating in like manner a paper of English sentences.

(*e*) Conversation in the language (except in Sanskrit).

(*f*) Reading and translating at sight manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

(*h*) A paper of grammatical questions.

11. The following are the subjects for the Honour Examination:—

(*a*) Construing *viva voce*, with readiness and accuracy, from the undermentioned books:—

Maráthi.	Kekáwali, Bhárat } by Moropant.
	Sitáswayamwar, by Wáman Pandit.
	Dásbodh.
Gujaráthi.	Compilation of Dayárám's Poems.
	Narma Kavita.
	Sakuntala Nátak, by Dalpatrám Pránjiwan.
Kánarese.	Jaymini Bhárat.
	Rámáyan.
Persian.	Akhalák-i-Jaláli.
	Inshá-i-Abúl Fazl.
	Sháh Náma, one volume, or about one-fourth of the whole.
	Diwán of Háfiz.
Arabic....	Hamásah, 1st two books, pages 1—109, Calcutta Edition.
	Timur Námah.
	Makamát of Hariri, 1st half.
	Saba Muallakát.
Sanskrit.	1st and 2nd Adhyáyas of the 1st Ashtaka of the Rigveda Sanhita.
	Cantos I. to VI. and XI. to XVIII., inclusive, of the expurgated edition of the Kirátárjuniya of Ishwar Chandra Vidyáságar.
	Sakuntala Nátak.

(*b*) A written examination in the books, the paper set to include questions in grammar and prosody.

(*c*) Translating into English with accuracy two passages, one in prose and the other in poetry, selected from some difficult work not being a text book. The passage in

prose will, in all languages except Sanskrit, be selected from the current literature of the day.

(*d*) Translating a difficult passage from English with accuracy, elegance and neatness of expression and perfect correctness of grammar and spelling.

(*e*) Conversing with accuracy and fluency (except in Sanskrit).

(*f*) Reading and translating at sight a manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

12. The Honour Examination will be of a searching nature, and the exercises both oral and written must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

13. Successful candidates for the Degree of Honour shall be arranged in two divisions according to the number of marks obtained. For the first division 80 per cent. of the marks must be obtained in all subjects and not less than 60 per cent. in any one paper; for the second division 60 per cent. must be obtained in all subjects and not less than 45 per cent. in each paper. The reward and diploma will be granted only to those passing in the first division, and their names only will be published in the *Gazette of India*. Those passing in the second division, will be deemed to have passed for the purposes of leave and travelling allowance rules, but they will not be allowed the benefit of those rules on a second occasion should they elect to compete again for the reward of a degree of Honour.

Detailed List of authorized Text Books.

Maráthi	Navnit. Venisunhár Nátak. Kekáwali, Bhárat } by Moropant. Sitáswayamwar, by Wáman Pandit. Dásbodh.
Gujaráthi ...	Kávya Dohan. Jaya Kumári Vijaya Nátak. Compilation of Dayárám's Poems. Narma Kawita. Sakuntala Nátak by Dalpatrám Pránjiwan.
Kánarese ...	Katha Manjari. Ráwan Digwijaya. Chan Basweshwar Purán. Jaymini Bhárat. Rámáyan.

Sindhi	Nandirám's History of Sind by Mahomed Massoom.
	Sasvohin and Panhu.
	Khewatrám's Sukrea Galeconjeeon.
Persian	Ikd-i-Gul.
	Ikd-i-Manzúm.
	Gulistán.
	Bostán.
	Mirza Hairat's translation of Malcolm's History of Persia, Vol. II.
	Akhalák-i-Jaláli.
	Inshâ-i-Abúl Fazl.
	Sháh Námah, one volume, or about one-fourth of the whole.
	Diwán of Háfiz.
Arabic	Nafhat-u'l-Yaman.
	Selections from the Alif Laila.
	Hamásah, 1st two books, pages 1—109, Calcutta Edition.
	Timur Námah.
	Makamát of Hariri, 1st half.
	Saba Muallakát.
Sanskrit	Riju Pátha.
	Hitopadesh.
	1st nine cantos of Raghuwansa, expurgated edition by Ishwar Chandra Vidyáságar.
	1st and 2nd Adhyáyas of the 1st Ashtaka of Rigveda Sanhita.
	Cantos I. to VI. and XI. to XVIII., inclusive, of the expurgated edition of the Kirátárjuniya of Vidyáságar.
	Sakuntala Nátak.

Extracts from the Civil Leave Code.

Examination Leave.

The following extracts from the Civil Leave Code are given for purposes of easy reference:—

Section 76.—"The following Rules regulate the grant of leave to enable officers to appear at examinations:—

"1. (*a*) A Covenanted Civil Servant or a Military Officer subject to Civil Rules, who is a candidate for a reward by the Higher Standard in Persian or Sanskrit, or by the High Proficiency Standard in the vernacular languages or Sanskrit, or by the Degree of Honour Standard in the vernacular languages or Sanskrit, is entitled to Joining Time to and from the place of examination, besides leave for the day or days of examination.

(*b*) A candidate for a reward by the Higher Standard in Arabic or for High Proficiency in Arabic or Persian, may be allowed leave for one month, and, if he passes the examination, for two months.

(*c*) The maximum leave for two months authorized by clause (*b*) may be prefixed to the examination if the candidate undertakes to spend it in study under professional tuition at a Presidency town.

(*d*) An officer who is a candidate for the Degree of Honour in Arabic or Persian may be allowed, instead of the leave for two months provided in clause (*c*), leave for three months to Persia for Persian; and to Arabia, Mesopotamia, Egypt or Syria for Arabic.

"2. An officer on leave under Rule 1 has a lien on his appointment, substantive or officiating, and is entitled to Leave Allowances, as if he were on Privilege Leave, for an aggregate maximum period of twelve months."

Section 77, Rule 3.—"Examination Leave may be prefixed to Privilege Leave; and Privilege Leave may be (1) prefixed to the three months' Examination Leave admissible under Clause (*d*), Rule 1, Section 76, on condition that it is spent in one of the appropriate countries mentioned in that clause; and (2) affixed to the one month's Examination Leave which may be prefixed to the Examination Leave under Clause (*b*) of that rule: otherwise it may not be combined with any other leave granted under that section. Except as herein provided, no kind of leave, except Furlough on Medical Certificate, may be granted in continuation of Examination Leave."

* * * * *

29. **Travelling allowances.**—For all examinations that are compulsory, travelling allowance is granted to officers who have to leave their stations at the rate of eight annas a mile for that part which is not by railway, and three annas a mile for the part which is by railway. Subordinate officers get four annas a mile and an anna and a half a mile respectively.

Travelling allowance is inadmissible for more than two examinations by each standard.

The Local Government may withhold the travelling allowance if a candidate has obviously and culpably neglected the duty of preparing himself.

Any one who is in receipt of permanent travelling allowance may draw either that or the mileage allowance for examination absence but not both.—*G. of I. Dec.* 12, 1872.

Mámlatdárs and Kárkuns attending the Magistrates' examination may draw their permanent travelling allowance for the time they are absent, or batta at daily rates if not entitled to the permanent allowance, but no separate travelling allowance can be given to those on whom the examination is not compulsory.—*G. R. No.* 738, *March* 1, *and No.* 2156, *June* 18, 1878.

In the case of the native Magistrates' examination candidates are not allowed travelling allowance unless they get at least one-third marks in each paper.—*G. R. No.* 1783, *March* 11, 1880.

CHAPTER XXVIII.

ACQUISITION OF LAND FOR PUBLIC PURPOSES.

Until 1857 there was no law for enabling Government to take possession of land. But the following extract shows the principle that was formerly observed, on the assumption that all land is the property of Government:—

"The right of Government to appropriate all lands that may be required for public purposes should be strictly upheld, but this right should in no case be exercised to the detriment of any private person, without fully and fairly reimbursing him for the loss, as well as the inconvenience he may sustain by removal. And if there be an owner of land so taken up, the ownership should be purchased at its full market value, or land of fully equal value should be given in exchange."—*G. R. No.* 2320, *March* 31, 1849.

On this principle Act VI. of 1857 was passed. This was superseded by Act X. of 1870, which is still in force. Some of the orders passed under the old Act are given as likely to be useful.

1. Rules under Section 59, Act X. of 1870.

(1) Whenever it shall appear to the Collector desirable that the Government revenue or *haks* of any kind shall be remitted in payment or part payment of the compensation to be awarded for land taken under this Act, he shall estimate the value of such revenue or *haks*, and deduct it from the estimated compensation to be awarded to the owner of the land.

(2) If the land has been surveyed and assessed under Act I. of 1865, or when it bears an assessment according to existing practice, the value of the Government claims shall be calculated at not less than twenty-five times the survey assessment; but houses, trees, crops, wells, and improvements, shall be estimated separately on the best information available to the Collector.

(3) When the land to be taken has not been surveyed and assessed under Act I. of 1865, or does not bear an assessment according to existing practice, the Collector shall assess it on the best information he can procure, and the value of the Government

claims on such lands shall be calculated at not less than twenty-five times the assessment fixed by the Collector, with the approval of the Revenue Commissioner.

(4) When making an award of compensation under Section 42 of Act X. of 1870, the Collector or Court shall record separately the compensation under the first clause of Section 24 of the Act which concerns the market value of the land, and the compensation under the 2nd, 3rd, and 4th Clauses.

(5) The procedure required for a reference under Section 15 shall be applicable to a reference under Section 43.

(6) When the amount of compensation to be awarded under Section 43 (for temporary occupation of land) has been fixed, and there is dispute as to the division of the amount among the persons interested, the Collector shall refer such dispute to the Court for decision, and the procedure prescribed by Section 39 shall be applicable.

(7) Any informality in the proceedings of the Collector or Court under this Act shall not vitiate the award unless the interests of any party or parties are injuriously affected thereby.—*Govt. Gazette, March* 13, 1873.

2. **Instructions as to Act X of 1870.**—No provision is made in the Act for the delegation, by the Collector, of any of his powers to a Deputy or Assistant Collector: no such delegation is lawful.

* * * * *

'4. When land is required for public purposes in any other case, the officer requiring it should, in the first instance, consult the Collector of the district, and obtain from him the fullest possible information as to the probable cost of the land, per acre or otherwise, together with the value of buildings, &c., situated on the property, and for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the said officer, and submitted through the proper channel for sanction. When sanction to an estimate, framed as above directed, has been obtained, the said officer should commit the matter to the Revenue officer, who will take the necessary preliminary action for the appropriation of the land under the Act, or for its acquisition by private negotiation, subject to the instructions which he may receive from the Revenue authorities to whom he is subordinate.

'The sanction will be communicated by Government to the chief officer of the Department through which the reference has been made, and also to the Revenue Commissioner, and Controller of Public Works Accounts, or the Accountant General, as the case may be; and the Government order will also state against what particular item of the budget the expenditure is to be charged.

'5. When the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue officer shall refer the matter again to the officer concerned to ascertain whether the object sought cannot be otherwise secured, either by obtaining some other plot of land in lieu of that originally proposed for acquisition, or in some other manner. When such a reference is made, the said officer should, in personal communication with the Revenue officer, consider the case, and, if it is found impossible to obtain the land required without materially exceeding the original estimate, should submit a revised estimate for sanction.

'6. Whenever it is thought necessary or expedient that steps should be taken for the acquisition of the land under the Act, an application to that effect should be submitted, with the reasons for the same, by the Collector, through the ordinary channel, to Government in the Revenue Department.'

* * *

In ordinary cases, the demarcation and measurement required by Section 8 of the Act will answer all the purposes which the provisions of Sections 4 and 5 are designed to serve under peculiar circumstances. Should any such circumstances exist, they should be reported to Government by the Collector, or Head of the Department, with a view to the publication of a notification under Section 4; and, upon such publication, the following rules will be observed:—

(8) The conduct of the preliminary investigation will, unless otherwise specially ordered, fall into the hands of the chief local representative of the Department or Company, for the use of which the land is required. In the case of lands required for Local or Municipal purposes, the Collector of the district, or one of his Assistants or Deputies, will be the representative of the Municipality or Local Fund Committee.

(9) The officer entrusted with the preliminary investigation should first prepare a draft notification in form A, for issue under

Section 4 of the Act, and submit it to Government, through the Collector.

(10) After publication of the notification in the *Government Gazette*, due notice of the substance of such a notification will be publicly given by the Collector at convenient places in the locality, and he must invariably apprise the officer entrusted with the preliminary investigation of the issue of the public notice prescribed by Section 4. It is illegal for such officer to commence his investigation until he is certified of such issue of the notice.

(11) After having been informed of the issue of the public notice from the Collector, the officer entrusted with the preliminary investigation will proceed to examine the land according to Section 4, and to prepare a map or plan of the land in accordance with prescribed rules, and make it over to the Collector, who shall prepare the draft declaration under Section 6. He will take care to tender payment for all damage under Section 5.

(12) The investigation to be made by the Collector in cases referred to him under Section 5 is a summary one. He must be guided by the result of a local inquiry, which he may make either in person or by deputy. He will himself, however, be held responsible for the award made by him, and if the claim be for any sum exceeding Rs. 300, the inquiry should be conducted by an Assistant or Deputy Collector, but the award must be made by the Collector himself.

(13) When no preliminary investigation is considered necessary under Section 4, the Collector, on being applied to by the Consulting Engineer for Railways, or other responsible executive officer, and on being furnished with the plan of the land required, and other requisite particulars, shall prepare the draft declaration for submission to Government.

(14) Although the particular land to be acquired must be described in the declaration under Section 6, the law does not require that its precise boundaries or area should be exactly specified. The declaration should be so generally worded that no impediment may afterwards arise from its terms to the appropriation of all the land that can possibly be required. In other respects, the declaration should be as precise, and should contain as accurate a specification of the boundaries as possible.

(15) When issuing the declaration, Government will at the same time direct the Collector or one of his Assistants to take order for the acquisition of the land. The Collector in making his report should mention the name of the Assistant he wishes to take order under Section 7.

(16) After the issue of the declaration, the officer who was entrusted with the preliminary investigation, or in case no such investigation shall have been held, some officer on behalf of the Department or Company for which the land is required, such Department not being the Revenue Department, shall, if it has not already been done, mark out the boundaries of the land, and furnish the Collector with a plan or map of it, prepared according to rule. The Collector will then proceed to have the plan carefully tested by a competent Surveyor, and if error or discrepancy is apparent, shall correct it.

(17) If the land be required for the Revenue Department, the necessary demarcation and the preparation of the map will be carried out by an officer deputed for the purpose by the Collector.

(18) When the Collector or other officer vested with powers under Section 3 shall have satisfied himself that the plan is correct, he will proceed to ascertain the rates of rent paid, and will record them, and will appraise the value of the land, houses, wells, trees, or crops, or improvements upon it. The Collector may delegate to an Assistant or Deputy the inquiry here contemplated.

(19) As soon as the above operations are completed the notices described in Section 9 should be issued, and subsequent proceedings taken in accordance with the law.

(20) The Collector's attention is drawn to the 4th rule of the rules dated 13th March 1873, which directs the Court to make a separate finding, under the first head of Section 24, for the calculation of the additional compensation.

(21) An award by a Collector cannot, if made in accordance with the provisions of the law, be subsequently amended by any authority. Officers should, therefore, be most careful, before making an award, to take all precautions to avoid error or oversight.

(22) Section 16 empowers the Collector, or other officer vested under Section 3, to take possession of the land as soon as he has made an award or a reference to the Court, and the Act empowers no one else to do so. Occupation of such land by any other officer or person without written authority from the Collector, is

illegal, and the limitation prescribed by the latter clause of Section 58 will not apply to any suit that may be instituted against the offender. When the land has been taken up, possession should be given by the Collector to an officer nominated, in writing, to receive it by the Railway Company, Executive Engineer, or other authority on whose behalf the application was originally made, and to no other person.

(23) In cases of urgency, Section 17 allows occupation by the Collector, under special orders from Government, before award or reference. But the Collector must offer compensation for crops and trees on such land. This section applies to "waste and arable" land only, and not to land occupied by roads, tanks, buildings, &c.

(24) The assessor to be nominated by the Collector under Section 19 should be, as a rule, an officer of Government specially selected for that purpose.

(25) The Collector is personally responsible for the disbursement of the amount as soon as it falls due, under sections 40 to 42. If the amount to be disbursed is likely to exceed the funds at the Collector's command, he should take timely steps for obtaining the necessary supply of money before the date on which payment becomes due, but payment must, in any case, be made when due.

(26) When the lands have been held heretofore free of rent, in cash or kind, or on a quit-rent, on condition of the performance of some public service, the Collector should, if necessary, refer the matter to the Commissioner to obtain instructions for the representation before the Court making the award of the Government interest involved in the apportionment of the compensation, in respect to its lien, for the purposes of the public service.

(27) The Collector must disburse all costs of measurement under Section 8. Costs under Sections 4 and 5 will be disbursed by the officer entrusted with the preliminary investigation.

(28) The Act does not authorize the Collector, whether the award shall have been made by himself or by the Court, to make any portion of the payment in the form of an abatement of the Government revenue. But by rules passed by Government provision has been made to that effect, and the Collector must, before proceeding to determine the amount of compensation, decide, after careful consideration, whether any portion of the payment should be made in the form of such abatement, and must pay strict attention to the rules of 13th March 1873. He will be guided

in his decision by the next paragraph and, in cases referred by him to the Civil Court for adjudication, he shall communicate his decision on this point to the Court, which is bound by it.

(29) When the land is acquired for Government, the account to which the compensation money is debited should also be charged with the value of the Government revenue abated, and such amount should be credited *per contra* under the head of land revenue.

(30) When land is acquired for Municipalities and Companies, they must, in cases when compensation has been made, partly or wholly by an abatement of revenue, pay to Government, in addition to the cash compensation awarded, the value of such abatement calculated at not less than 25 years' purchase.

(31) Under Section 42, an additional compensation of fifteen per cent. on the *market value* not the total award, is to be paid to the owners of the land occupied.

(32) In temporary occupation of land, all the procedure required by para. 13 of the instructions will apply. Generally, also the same procedure will apply as in cases of land taken permanently.

(33) The officer of any Company for whom Government may undertake to acquire land will, when authorized under Section 4, proceed according to the instructions already given. Under Section 50, the agreement must appear in the *Gazette of India* as well as in the local *Official Gazette*.

(34) The award of the Collector under Section 54 must be made on a summary inquiry, but a record should be kept. The Collector's order is final.

(35) When the case has been appealed, it will be submitted with Statement F, and will show the award as finally determined. As soon as the time for appeal has passed, the Collector shall forward to Government the information contained in Appendix G.

(36) Whenever a special officer is deputed for taking up lands for public purposes, as for a railway, canal or road, he will be supplied with funds by the Controller of Public Works Accounts, by means of credit orders, and will render to that officer monthly accounts of expenditure, as prescribed for a civil disbursing officer. In all other cases, the Collector will make the necessary disbursements from his general treasury balance, and will enter the expenditure in his cash account, under the head to which it is properly debitable for adjustment by the Accountant General.

(37) Alienations of land under this Act should be carefully noted in the village maps and registers.

(38) Under Section 13, clause 3, of the Indian Registration Act, every receipt for Rs. 100 or more of compensation paid under Act X. of 1870, must be registered. Separate receipts for less than Rs. 100 need not be registered, even though they concern one plot of ground and aggregate Rs. 100 or more.

(39) Although the Collector is vested with full power under the Act, he is to act under the general instructions of the Commissioner.—*G. R. Nos.* 1108, *Feb.* 26, 1873, *and* 634, *Feb.* 6, 1879.

* * * *

3. **Land for State Railways.**—The rules as to acquiring land for State Railways are given in G. of I. No. 21, Oct. 12, 1881. They refer chiefly to the proceedings of the Engineers, and it is only necessary here to give a few of the rules, viz :—

II.—Railway officers shall not obtain possession of land whether by purchase, lease, or on simple toleration, except through the revenue authorities.

VI. Land to be taken up temporarily will be principally for side-cuttings and spoil banks, and will generally adjoin the land required permanently; it will as a rule be also permanently taken up by Government and subsequently disposed of when no longer required.

XIII. When land is no longer required for the Railway, it will be re-transferred to the Revenue authorities and disposed of by them. All contemplated changes in the land occupied by a railway should be reported to the Local Government; and it will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records and for carrying out all further requisite proceedings.

XIV. In Native States all land will be obtained through the Political Agent, and the distinction of temporary and permanent need not be observed; but this will not make it the less incumbent on the officials concerned to see that all land not permanently required for the purposes of the railway is restored when no longer wanted, and to keep as complete records of the land retained for railway purposes in Native States as in British territory. Such plans and schedules as the Political Agent may require will be supplied by the Railway Engineers.

"The points upon which information is asked by ———— are (1) should compensation for temporary and permanent land be fixed separately; (2) should boundary marks be put up to distinguish the temporary from the permanent land?

"On the first point, it must be remembered that the occupancy is only of necessity temporary in so far as the Railway is concerned. Rule VI. of circular 21 Railway, of 12th October 1881 (communicated to Revenue Department by Government Resolution No. 2755 of 4th November 1881) is the guide in the matter.

"The practice in other parts of India is for Government to acquire all the land permanently as a rule and subsequently when the Railway is completed, and the temporary land is surrendered to dispose of the latter.

"On the second point the practice is for the Railway to cut distinct nicks marking the limits of the permanent and of the temporary land. On the completion of the works the nick of the permanent land is replaced by a fence generally, or if the line is not fenced the nick is widened and deepened into a ditch which forms a sufficiently distinct boundary mark. This practice is found to answer perfectly well and to be sufficient."—*Govt. Memo., P.W.D., No.* 2054, *Oct.* 20, 1882, *with G. R. No.* 7683, *Nov.* 2, 1882.

[The following old rules appear to be in force in most respects, though it is now essential that land be not entered on until properly acquired.]

4. Rules as to Railway lands.—

Rules for the guidance of Revenue Officers to enable them to make over Land required for Railway purposes, and to settle other matters connected therewith.

(1) After the trial survey is made and the scheme sanctioned surveyors proceed to stake out the line; in this operation the local authorities should give every assistance, and should allow them to cut such trees as are on the exact line, and also warn the villagers against removing the pegs.

(2) When the final survey is finished, the line staked out on the ground, and the plan sent in, Government sanction is given to the construction of the works and handing over the land.

(3) The land-plans furnished to the Collectors will show all fences and details, and the centre line, from which one chain (66 feet) is set off on each side, and all ground in addition that may

be permanently required, such as for stations or unusually high banks.

(4) With these plans and schedules of fields which have also been ordered, the revenue authorities can find no difficulty, with the pegs on the ground, in measuring the quantity of land occupied.

(5) If, during the construction of the works, the contractor require the temporary use of any more land, say for quarries of ballast or stone, he should be allowed to have it on application to the Collector, and he will pay for its use 15 rupees per beega.

(6) Surveyors, or others under the Collector's orders, should proceed to measure the quantity of land encroached upon, and to clear without delay from this belt of land everything of any value, such as trees, crops, houses, &c., dispose of these, and arrange the compensation with the owners; should any portion be wild and jungly, and the Collectors consider that no loss would fall on Government and the work be expedited by giving over the land at once to the contractor, he can do so, the contractor being then allowed to retain the timber, or whatever may be on the ground, to reimburse him the cost of clearing.

(7) Compensation will have also to be paid for all rights invaded and damage done, so that the Railway Company may be placed in free possession of the land; but the Railway Company will be liable for any damage done by the contractor while the work is proceeding, and afterwards, arising from bad designs, such as fields being flooded by insufficient waterway having been allowed.

(8) The Assistant Collectors should at the same time, in communication with the Resident Engineer, dispose of any reasonable demands of villagers for communications across the line; whenever banks are high enough to give headway (say 10 feet) girder openings might be left; and for level-crossings public roads to have double gates to shut across the roads and the railways; ordinary occupation crossings to have a gate on each side.

(9) Where the line crosses any watercourses irrigating much land, culverts will have to be provided, and at the same time such escapes above the crossing-places that in floods the railway may not run any risk of injury.—*G. R. No.* 705, *July* 23, 1858.

5. **Private arrangement.**—Even when land *must* be had for public purposes the compulsory process under the Act should not, unless under peculiar circumstances, be resorted to

until efforts have been made to obtain the land by private purchase. —*G. R. No.* 957, *March* 11, 1868.

6. Lands are not to be taken up by public officers except with the consent of the owners, otherwise than in accordance with law. Should this rule be neglected, it will be for Government to decide whether the costs of legal proceedings which may result from any illegal occupation of lands, should be borne by Government or the officer by whose order the land was taken.—*G. R. No.* 1789, *March* 24, 1875.

7. Matters relating to the acquisition of land for public purposes should be disposed of by the Assistant in charge of the táluka, and not through the intermediate agency of Native officials. Personal examination of the ground and a prompt tender of fair compensation would often effect a satisfactory settlement.—*G. R. No.* 158, *Jan.* 14, 1867.

8. When a public work is first designed and estimated for, the owners would consider themselves liberally dealt with if their land were paid for at the rate (say) of 10 rupees an acre; but after it becomes known that Government has sanctioned the work, and that it must therefore proceed at any cost, and when perhaps the demand for labour and supplies consequent on the initiation of the work has raised prices, nothing less than 30 or 40 rupees an acre suffices to satisfy the proprietors.

If greater promptitude were exhibited in settling for lands required for public purposes, before the normal position of the local market becomes disturbed by the commencement of the work, large sums might be saved to the State; and it has been suggested that district officers, as soon as the general line of a work is fixed, and before ground is broken, should be authorized in rural districts to settle then and there with the proprietors of all villages whose lands will be traversed by the work, the rate of compensation per acre, both cash and remission of revenue, to be paid for each locally well-established class of soil, for any lands that may, when the work is taken in hand, be appropriated for its purposes. Special compensation for trees, wells, or houses would still remain for careful adjustment subsequently, but even in that case the greatest promptitude should be exercised in settling all claims before the people acquire an exaggerated notion of the value of their property—*G. of I. No.* 1-624, *July* 30, 1874.

9. In all cases of purchases of immovable property for Government a deed of sale should be executed by the vendor. If the price of the property exceeds Rs. 100 the deed must be registered. The Collector must arrange for the vendor to pay for the stamps, unless this would interfere with the transaction being concluded.—*G. R. No.* 1481, *March* 22, 1878.

NOTE.—A form is given with the Resolution.

10. In the case of land being taken up for Government by private negotiation without money payment, it is sufficient to take a rázináma in the usual form.—*G. R. No.* 2535, *May* 17, 1878.

11. **Public Works Officers.**—There are only two courses open to officers of the Public Works Department in respect to the taking up of land.

Either the consent of the proprietor must be obtained by negotiation, or the assistance of the Collector secured in accordance with the provisions of Act X. of 1870.

Any officer of the Public Works Department who unauthorizedly occupies land will do so at his own risk.

In regard to land required for furnishing material for the repairs of existing roads, it is desirable that the Executive Engineers in the several districts point out to the Collectors the precise localities at which they propose to obtain the material; and the Collectors will then endeavour either to purchase the land, or to rent it in perpetuity. Executive Engineers can of course, if they prefer to do so, make their own arrangements with the proprietors.

It is the duty of the Collector and Magistrate, who is armed with ample powers, to see that lands are not unauthorizedly entered upon by railway officials or any one else.—*G. R. No.* 2388, *May* 18, 1871, *No.* 1449, *March* 28, 1872, *and No.* 1789, *March* 24, 1875.

12. **Superior and inferior tenants.**—[The following order is given to show the principles as to the mutual rights of superior and inferior tenants: the rates of compensation will now only apply where the people have had but little experience of public works.]

In the settlement of compensation for alienated land taken for public purposes, it will be desirable generally to give other lands of equal value to those resumed; but in all cases the rights of the Inámdár and the rights of the occupant must be separately considered and compensated.

In many cases it may be possible to compensate the Inámdár by the grant of Government land in exchange, leaving the occupancy right only to be compensated in money; in other cases both the Inámdár and occupant may receive land in exchange.

In villages wholly or permanently alienated, a sum not exceeding 20 years' purchase of the assessment lost calculated on the average receipts of the preceding ten years would be sufficient, and in partially alienated villages held under hereditary tenure the compensation would be *pro rata*.

In villages held on service tenure compensation similarly calculated might be granted.

Value of a Life Annuity of One Rupee per annum.

Age.	Value.
Under 10	Rs. 13
10 to 20	12½
20 to 25	12
25 to 30	11½
30 to 35	11
35 to 40	10½
40 to 45	10
45 to 50	9½
50 to 55	9
55 to 60	8
60 to 65	7
65 to 70	6
Above 70	5

In alienated village in which the holders have only a life-interest, the value of the assessment lost, to be estimated as in the first clause, might be calculated according to the scale noted in the margin, which is that according to which petty annual payments are to be commuted.

The proprietary right in appropriated inám and mirás land might be purchased at its market value, which of course will vary in different localities, but may be estimated in rural districts at 20 years' purchase of the assessment, or, if preferable, land of equal value might be given elsewhere in exchange.

In exceptional cases the sub-tenant has rights to compensation distinct from those of the Inámdár. This compensation must be separately assigned, but in such a case the rights of the occupant and Inámdár combined would as a rule be only of equal value with the rights claimable by the Inámdár *alone* when there is no distinct sub-tenancy. Twenty years' assessment should therefore be fixed as the valuation for both rights together, and cases in which higher compensation is considered necessary must be treated specially.

When land held on service tenure is appropriated, other land of equal value might be given in exchange, unless a cash payment for performance of the service be considered preferable.

Gatkuli lands, cultivated by ryots paying assessment but possessing no proprietary interest in the soil,—mere tenants at will hold-

ing from year to year,—may be appropriated without the grant of any compensation beyond what may be required to reimburse the owner for any crop destroyed or injured by the appropriation.

Compensation to survey occupants of land taken up for the railway is to be calculated at five years' assessment as the minimum, and, except in special cases, ten years' assessment as the maximum; but it is not possible to lay down a scale perfectly just in every case. Five years' assessment may be sufficient for a man whose lease is nearly at an end, and who has done nothing to improve the value of his land; on the other hand, a ryot may have originally taken up waste land, and dug a well in it, or otherwise improved it with much trouble and at great expense, and he may be at the beginning of his thirty years' lease, so that in his case even ten years' assessment may not be enough.—*G. R. No.* 2902, *Sept.* 2, 1858, *No.* 4483, *Dec.* 31, 1858, *No.* 1306, *April* 8, 1859.

13. **Temporary occupation of land.**—The rules for the temporary occupation of land during the construction of roads are as follows:—

(1) If occupied for less than six months, the assessment on the land should be remitted.

(2) If occupied for longer than six months, the local revenue officers should appoint a Committee to ascertain the loss incurred by the tenant, and to fix the amount of compensation.

(3) Public Works officers should be careful not to occupy land temporarily unless clearly necessary, and if so occupying it they should restore it to the tenant at the earliest possible date.—*G. R. No.* 637, *March* 20, 1865.

14. When land is taken temporarily for cholera camps, it should, if possible, be dry moorum soil unfit for cultivation. If culturable land must be taken the Collector should make an agreement with the proprietor to take temporary possession of it on payment of a fair amount for rent and damage to crop.—*G. R. No.* 2749, *June* 28, 1865.

15. **Cost of establishment.**—When Deputy Collectors already in the service of Government are specially engaged for a prolonged period in the acquisition of land for a large project, their pay and establishment charges may, if considered desirable, be treated as a portion of the cost of acquiring the land, and as an item of expenditure on the project for which the land has been

acquired. But to admit of a proper control being exercised over the charges, as well as to limit the period of the employment of the establishment, when the estimates for a project are submitted for the sanction of the Government of India it must be noted in the estimate what the actual cost of the land will amount to, distinct from the establishment and other charges attendant on the acquisition of the land, and debitable to that head.

With the estimate a separate schedule should be submitted, showing the establishment required for taking up land, and its probable cost. The amount of this schedule should be the limit for the guidance of the Controller in his audit of charges for establishment for land, any excess being dealt with under the rules relating to excess outlay.

These rules do not apply to ordinary cases of civil establishment employed in taking up land as a portion of their regular duties, in which case the cost of the establishment is adjusted as a charge of the Civil Department.—*G. of I. No.* 67, *Nov.* 11, 1873.

16. **Appointment of Assessors.**—In proceedings under the Act, revenue officers must exercise care in the selection of the assessor appointed on behalf of Government, who should be an officer whose position in the service and character afford assurance that the interests of Government will be firmly, though reasonably, maintained.—*G. R. No.* 3380, *Sept.* 30, 1867.

17. **Exchanges of land.**—In all cases of exchanges in lieu of land taken up for public purposes, the sanction of the Commissioner is necessary.—*G. R. No.* 1910, *March* 24, 1877.

18. **Payment and registration.**—In the case of land taken for public purposes the Collector should defer payment of the award until all the documents connected with the case have been duly registered.—*G. R. No.* 438, *Feb.* 1, 1869.

19. **Application of the Act.**—The declaration required by the Act cannot be made with reference to any lands which it is intended to reconvey to individuals for private buildings as this use does not come under the definition of a public purpose. The language of the Act is wide, but its provisions authorize only the

taking up of lands which it is intended afterwards to set apart for the use of the public.—*G. R. No.* 2337, *June* 12, 1869.

20. **Local Funds.**—Local Funds cannot be deemed to be public revenues for the purposes of Sec. 6 of Act X. of 1870. Government therefore refused to sanction the acquisition under that Act of a piece of land which it was proposed to pay for out of Local Funds.—*Leg. Rem. and Adv. Genl. with G. R. No.* 255, *Jan.* 14, 1882.

CHAPTER XXIX.

LITIGATION.

The litigation in which Government is engaged chiefly takes the form of the defence of suits brought against the Collector for carrying out the orders of Government. Suits of this sort are very common in this Presidency, though in some districts much more so than in others, the difference depending chiefly on the influence of the vakils and partly also on the known idiosyncracies of district Judges. About 1872 the great increase in the litigation in which Government was concerned led to new arrangements being made, the result of which will be found in order 8 of this chapter.

A Legal Remembrancer was first appointed in this Presidency in 1842, "for the purpose of superintending the conduct of all original suits in the Mofussil Courts, and appeals to the Sadar Diwáni Adálat and the Queen in Council, to which Government may be a party either as plaintiffs or defendants."—(*G. R. No.* 1322, *June* 16, 1842.)

In every collectorate there is a Government Vakil who ordinarily has charge, under the orders of the Collector, of all suits brought by or against Government in the District Court, and who is also generally the public prosecutor of the district.

Act X. of 1876 contains some important provisions as to suits against Government.

1. **Principles.**—"There is to be no misunderstanding as to the views and wishes of the Government of India with respect to litigation in which the Government is concerned. In many parts of India the union of judicial with executive functions in one chief officer of a district is still, and may long be, inevitable; and His Excellency in Council trusts that all officers who exercise this double power realize the responsibility which it throws upon them for scrupulous observance of equity in all suits to which the Government which they serve is a party. To lean towards technical pleas in favor of Government, or towards technical obstacles against a

suit which the Government defends, whenever such pleas or obstacles merely hinder a decision on the merits—to strain laws for the advantage of Government—all these things would be exactly contrary to the rule of judicial conduct which in such cases the Government desires to impose. And all officers are to understand that the interests of Government are most effectually promoted by sedulously upholding this high standard of entire impartiality."—*G. of I. No.* 832, *May* 14, 1873, *and G. R. No.* 963, *Feb.* 21, 1876.

2. All officers must obtain the authorization of the Government to which they are immediately subordinate, before having recourse to the Courts, for vindication of their public acts, or their character as public functionaries from defamatory attacks. This order does not affect an officer's right to defend his private dealings or behaviour in any way that may to him seem fit; but his official reputation is in the charge of the Government which he serves.—*G. of I. with G. R. No.* 214, *Jan.* 22, 1874.

3. **Confidential reports.**—It should be clearly understood that all opinions and advices given by the law officers of Government for the conduct of the law business of Government, are strictly confidential.—*G. R. No.* 1560, *March* 27, 1878.

4. **Legal Remembrancer.**—

I.—Institution of Suits on behalf of Government.

Report to be submitted before a suit is instituted.

Any officer wishing to institute a suit shall submit a clear and detailed report, through the ordinary channel of communication, to the Head of his Department, showing:

(*a*) the circumstances which render the suit necessary;

(*b*) the exact nature of the claim for which it is to be brought;

(*c*) the steps, if any, which have been taken to obtain satisfaction of the claim without bringing a suit;

(*d*) what objection or excuse, if any, the defendant has urged against the claim;

(*e*) the evidence, both oral and documentary, which it is proposed to adduce in support of the claim; and

(*f*) the evidence which, so far as is known, the defendant will be able to adduce in his defence.

Rules for Institution of Suits in Mofussil Courts.

All documents relied upon, and all the correspondence and written proceedings, whether in English or in the Vernacular, connected with the proposed suit, should accompany the report.

Solvency of defendant to be inquired into.

2.—It should be stated in the report whether or not the circumstances of the person against whom it is proposed to institute the suit are such as to render it likely that execution will be obtained of any decree that may be given against him.

The probability of the recovery of a sum at least equal to the costs should be ascertained before recommending the institution of any suit, unless, for reasons which should be explained, it is considered that the suit should be brought, notwithstanding that recovery of costs is doubtful.

Report to be referred by Head of Department to the Legal Remembrancer.

3. The Head of the Department, if he thinks that all the necessary preliminary steps have been taken, and that there is *primâ facie* sufficient cause for the institution of a suit on behalf of Government, shall refer the report with his opinion to the Remembrancer of Legal Affairs.

Legal Remembrancer's duty on receipt of report.

4. The Remembrancer of Legal Affairs will then thoroughly inform himself of the whole of the circumstances, calling for such further information, or additional papers, as he thinks necessary, and report his opinion to Government in detail as to the advisability of instituting a suit.

The report of the officer who proposed the institution of the suit and the opinion of the Head of the Department should accompany the report of the Remembrancer of Legal Affairs to Government; but the rest of the papers should be retained by the Remembrancer of Legal Affairs pending the orders of Government, unless for any reason he deems it necessary that any of them should be laid before Government.

Papers to be recorded in the Legal Remembrancer's office.

5. The report of the officer who proposed the institution of the suit and all other documents accompanying the report of the Remembrancer of Legal Affairs

to Government will be returned to him with the order of Government for record in his office.

Preparation of plaint.

6. If the institution of the suit be sanctioned, a draft of the plaint will be prepared by the Government Pleader of the district in which the suit is to be instituted, in consultation with the officer who proposed its institution, and will be submitted by him direct to the Remembrancer of Legal Affairs for approval.

II.—Defence of Suits.

Notices of actions how to be dealt with.

7. Section 424 of the Civil Procedure Code requires that suits against Government or Government officers should be preceded by a notice to be left either with a Secretary to Government, or with the officer concerned. When a notice of this kind is received by a Secretary to Government it will be at once forwarded to the officer principally concerned in, or cognizant of, the matter respecting which an action is threatened.

The officer receiving any such notice, whether from a Secretary to Government or direct from the complainant, should give it immediate and careful attention. The complainant should be desired, when his complaint is vague in the statement of the alleged right of the alleged infringement of this right, or of the officer whose acts are impugned, to set these points forth succinctly and clearly, as the most effectual means towards obtaining such relief as may properly be given. Should it prove impossible to obtain a lucid and definite statement of the complainant's case in this way, he should be examined orally as to all important points, and his answers should be taken down in writing, and verified by his signature or by a memorandum that the paper was read over to the complainant and assented to by him. The documents above referred to should in every case be carefully preserved, together with any that the complainant may produce in support of his claim or complaint.

Examination of the grounds of complaint.

8. The conduct or act complained of may have been either (1) wholly indefensible, (2) justifiable, or (3) of a mixed or doubtful character. In every case the officer receiving the notice should endeavour, without prejudice, to determine to which of these classes it is to be assigned.

Rules for Institution of Suits in Mofussil Courts.

If it is indefensible, it is his duty to do what lies in his power to give immediate redress, or to obtain it by a full report to the proper authorities.

If the complaint is plainly groundless or if the threatened action is one which must undoubtedly be defended, if it is brought, no further notice need be taken of the complaint, but the officer concerned should at once proceed, as far as possible, to collect the information and papers which will be afterwards required under Rules 11 and 12.

The chief difficulty arises in the third class of cases; and in these the officer receiving the notice should use every possible effort to distinguish between acts which have been properly done in the discharge of a public duty and those in which, through carelessness, ignorance, or imprudence, some real cause for complaint has been given. Such analysis will, in the majority of cases, reduce these acts under one of the two heads already considered, and they should then be dealt with accordingly. Where there is a doubt as to the real intention of the Government or of a superior authority in any order, the carrying out of which has occasioned the complaint, that doubt should be cleared up by an immediate reference. When there is a doubt as to the legality of the act complained of, though in apparent fulfilment of a rule or order, issued by a superior authority, a clear statement of the case should be submitted for orders to be issued after the opinion of the law officers shall, if necessary, have been obtained.

Pending references in cases falling under either the first or third head, the complainant should be informed that some delay is requisite for the proper disposal of his complaint, and, when instructions have been received, he should be at once informed of what is to be done; but every endeavour should be made to have the matter disposed of within the period of two months from the delivery of the notice allowed by the Civil Procedure Code before the threatened action can be instituted.

Preliminary steps when summons is served on Government Pleader.

9. When a suit has been instituted, if it is against Government, and the summons is therefore served on the Government Pleader, he shall *at once* procure an *uncertified* copy of the plaint and for-

ward it and the copy of the summons received by him (with the date of its receipt by him noted on the back) to the officer who himself, or by his subordinates, is alleged to have given rise to the plaintiff's cause of action.

If the plaint relates to the acts of two or more officers, the Government Pleader shall communicate as above with the principal of such officers.

Preliminary steps when summons is served on an officer personally.

10. If, owing to the suit being against an officer in his official capacity, the summons is served on that officer personally, he shall *at once* forward a *rakálatnáma* to the Government Pleader (unless the Government Pleader already holds a general power of attorney from him), and procure from him an *uncertified* copy of the plaint.

Officer concerned to collect information.

11. The officer to whom the Government Pleader refers under Rule 9, and any officer who is sued in his official capacity, and who desires that Government should undertake the defence of the suit, shall collect, with the least practicable delay, all the information regarding the facts of the case which he can procure.

Papers to be submitted to Head of Department.

12. He is then, within one month from the date of his being first apprized of the institution of the suit, to submit the following papers, through the ordinary channel of communication, to the Head of his Department (namely):—

(*a*) a copy of the plaint in the vernacular;

(*b*) a translation of the same into English, on half margin, the more important of the statements therein being distinctly marked with letters (*a*), (*b*), &c., and notes being added in the margin stating whether such statements are correct or not, and if not, in what respect they are inaccurate: (when the requisite explanation cannot be thus compressed, reference should be made to the para. of the accompanying statement in which the matter should be fully discussed);

(*c*) a full and detailed statement (1) of the circumstances which led to the suit, (2) of the course which it is proposed to adopt, namely, whether to admit, compromise, or defend the suit, and of the reasons for the same, and (3) if it is proposed

to defend the suit, of the grounds on which it is proposed to base the defence, and of the evidence to be adduced;

(*d*) if the case turns on documentary evidence, copies of the documents (or the originals) relied on by the plaintiff (if procurable) and by the defence;

(*e*) all the correspondence and written proceedings, whether in English or in the Vernacular, connected with the subject-matter of the suit.

The forwarding report should state distinctly (1) the number of the suit, (2) the date on which, and the Court in which, it was instituted, (3) the names of all the parties, (4) the amount or value of the claim, (5) the date fixed by the Court for the first hearing, and (6) whether notice of the action has been given under Section 424 of the Civil Procedure Code, and if so, the date of delivery of such notice.

Applications for adjournments pending receipts of orders.

13. If the suit is against an officer in his official capacity he shall instruct the Government Pleader to move the Court, from time to time, to grant an extension of the time for hearing the claim, under Section 423 of the Civil Procedure Code, until the orders of Government are received. In the case of suits against Government, the Government Pleader shall make the necessary applications to the Court for time, under Section 420 of the Code, without express instructions. If in any instance the Court is likely to decline to grant further time, it is the duty of the Government Pleader to inform the officer concerned in the defence of the suit, and in emergent cases, the Remembrancer of Legal Affairs.

Procedure when two or more officers are jointly concerned in a suit.

14. If two or more officers belonging to different departments are sued conjointly, or if the plaint in a suit against Government relates to the acts of two or more such officers, they should, with the least possible delay, communicate one with the other, and after, if possible, mutual consultation with a view to a common line of defence, arrange for the preparation of a joint report. When a joint report is not sent, a separate report should be submitted simultaneously by each officer, care being taken by the officer

principally concerned that all the requirements of Rule 12 are complied with.

Applicability of Rules 3, 4 and 5.

15. The provisions of Rules 3, 4 and 5, relating to the institution of suits on behalf of Government, shall apply, *mutatis mutandis*, to reports submitted under Rule 12.

Duty of Government Pleader when defence of suit is sanctioned.

16. If the defence of a suit against Government is sanctioned, or if Government undertakes the defence of a suit against an officer in his official capacity, the written statement to be filed in answer to the plaint shall be subscribed and verified by the Government Pleader whose duty it is, under Sections 420 and 426 of the Civil Procedure Code, to "answer to the plaint," and in the case of a suit of the latter class the Government Resolution sanctioning the defence is to be deemed to be the Government Pleader's "authority to appear and answer to the plaint," and he shall at once, on receipt thereof, move the Court to cause a note of his authority to be entered in the register, but shall not produce such Resolution in Court.

Preparation of defence.

17. The written statement and the issues sought on behalf of Government are ordinarily to be in strict accordance with the opinion of the Remembrancer of Legal Affairs so far as concurred in by Government; but the Government Pleader is responsible, in communication with the officer concerned in the suit, for the correctness and exhaustiveness of the details of the defence.

III.—Conduct of Suits.

Government Pleader's duties whilst a suit is under trial.

18. The responsibility for the conduct of a suit in accordance with the opinion of the Remembrancer of Legal Affairs so far as concurred in by Government, shall rest with the Government Pleader, unless special counsel is appointed on behalf of Government; and it is the duty of the Government Pleader, during the progress of the suit, to consult the Remembrancer of Legal Affairs on all matters connected with it as to which he experiences any difficulty, or doubt, and especially in respect of any interlocutory order made by the Court, or any application of the opposite party which seems to require particular instructions.

Rules for Institution of Suits in Mofussil Courts.

If special counsel is appointed, it is the duty of the Government Pleader, subject to the orders of the Remembrancer of Legal Affairs, to instruct him, and, when necessary, to prepare his brief, and generally to aid him in the conduct of the case.

Collector or other officer to furnish information and prepare evidence.

19. In cases connected with the departments under the control of the Collector and Magistrate of the district, it is his duty, or that of any subordinate whom he may specially depute for the purpose, and in cases connected with any other department, it is the duty of the officer who proposed the institution, or who sought the sanction of Government for the defence of the suit (as the case may be), to ascertain that the Government Pleader, or special counsel, is thoroughly acquainted with the facts of the case, and with the evidence to be adduced in support of the claim, and to see that the necessary evidence, whether oral or documentary, is ready by the proper time. The Government Pleader must keep the Collector, or other officer, informed on all points on which his co-operation is necessary, and report, with the least possible delay, if any further evidence, or information, is required, moving the Court, if necessary, from time to time to postpone the case, or adjourn the hearing.

An officer to be present at the trial to aid the Government Pleader.

20. When a suit is under trial, some intelligent officer thoroughly conversant with the facts of the case should be deputed to be present to instruct the Government Pleader as to the truth concerning matters which arise unexpectedly and to direct his attention to the documents, or other evidence, that may become important at each stage of the trial. In important cases, and in *every* case in which special counsel is retained, an Assistant or Deputy Collector, or an officer of similar rank, should be deputed for this purpose.

Settlement of differences of opinion.

21. Should there be a difference of opinion between the Government Pleader or special counsel and the Collector or other officer, at whose desire the suit has been instituted or defended, as to the manner of conducting the case, or should the opinion of the Remembrancer of Legal

Affairs prove unintelligible on any point, or open to objection, the Remembrancer of Legal Affairs shall at once be communicated with in order that the difficulty may be settled. Should there eventually be an irreconcileable difference of opinion between the Collector or other officer and the Remembrancer of Legal Affairs, a reference shall forthwith be made by the latter to Government.

Important points respecting the conduct of suits.

22. The following important points relating to the conduct of all suits should be carefully attended to by Government Pleaders and all officers concerned, (namely):—

(*a*) the averments in a plaint, or in a written statement, should generally be based in every material point on the proof which can be adduced in support of them;

(*b*) the evidence, whether oral or documentary, on which if is intended to rely, should be carefully scrutinized by the Government Pleader *before* it is adduced, and he should advise as to its admissibility, and probable importance, or unimportance for the purposes of the suit, and suggest what evidence, if it be forthcoming, may with advantage be substituted for that which, in his opinion, would be weak or inadmissible;

(*c*) all the available evidence should be assiduously collected and made ready for the day fixed for its reception, and the necessity of making applications for adjournment should, as much as possible, be avoided, and such applications on behalf of the opposite party should, unless they are made for sufficient reasons, be resisted as tending to prolong the litigation, and to give opportunities for the fabrication of false evidence;

(*d*) all documentary evidence should be ready and be produced at the first hearing of the suit (*i.e.*, the day fixed for the settlement of issues), as required by Section 138 of the Civil Procedure Code, and when a suit is instituted, the documents sued upon should be produced in Court when the plaint is presented, together with copies thereof, as required by Sections 59 and 62 of the Code, and the list of other documents relied upon as evidence, which is required by Section 59 to be annexed to the plaint, should be very carefully prepared. Applications to the Court to accept any document in evidence at any subsequent stage of the trial should, unless under special circumstances, be avoided, as such applications cannot be

granted without the grant of similar indulgence to the opposite party, which may place Government at a disadvantage, and should be resisted, as holding out a temptation to forgery;

(*e*) documents filed by the opposite party should be carefully examined at the earliest opportunity, and compared with originals in the Government records, or with other papers which tend to establish, or subvert, their authenticity;

(*f*) the *production* of documents in the possession of Government or of any Government Officer, when lawfully required by the Court, or by the opposite party, should not be resisted unless for good and sufficient reasons, such as are recognized by law; but the question of the *admissibility* of the documents, when produced, should be carefully considered, and argued, it being borne in mind that the opinions of individual officers contained in official correspondence (which is so often called for by persons engaged in litigation with Government in order to establish their case) are, as a rule, *not admissible* in evidence;

(*g*) the object of Government in sanctioning either the institution, or defence, of any suit is simply to establish the truth; and whilst Government expect the utmost vigilance and care on the part of those entrusted with the conduct of litigation on their behalf in asserting and protecting their just interests, they would impress upon pleaders who have the charge of cases that they will not countenance any attempt to snatch an unfair advantage by the withholding of important evidence, or by any disingenuous proceeding whatever.

Decision to be reported at once by Government Pleader.

23. As soon as a suit is decided, the Government Pleader shall communicate the nature of the decision to the Collector, or other officer concerned, giving, in important or interesting cases, a brief statement of the grounds thereof. A duplicate of the Government Pleader's report shall be at once forwarded by him direct to the Remembrancer of Legal Affairs.

Government Pleader to obtain and forward copies of judgment and decree.

24. The Government Pleader shall then obtain with as little delay as possible two copies, one certified and the other uncertified, of the Court's judgment, and one certified copy of its decree.

The certified copies of the judgment and decree he shall forward to the Collector or other officer concerned; the uncertified copy of the judgment he shall forward to the Remembrancer of Legal Affairs direct.

Procedure when decision is entirely in favour of Government.

25. If the decision is entirely in favour of Government, the copies may be forwarded by the Government Pleader according to the last rule without comment, and the Collector or other officer shall communicate the result of the suit to the Head of his Department, sending him a copy of the judgment, or not, as under the circumstances of the case he thinks fit. The result need not be communicated by the Head of the Department to Government unless he is of opinion that for special reasons it is desirable to do so, in which case he shall submit his report to Government through the Remembrancer of Legal Affairs.

The general results of all litigation will be communicated to Government by the Remembrancer of Legal Affairs in his annual report.

IV.—Appeals.

In case of adverse decision Government Pleader to report whether he recommends an appeal.

26. If the decision is either wholly or partially adverse to Government, the Government Pleader, when forwarding copies of the decree and judgment to the Collector or other officer concerned, shall state his opinion, with reasons, as to whether an appeal should be brought.

Collector or other officer to report to the Legal Remembrancer.

27. The Collector or other officer, after perusing the judgment, shall call upon the Government Pleader to send him uncertified copies of such of the exhibits recorded in the case as he deems necessary to explain the grounds of the decision so far as it deals with the merits of the case (or, in important cases, of *all* the material exhibits), and shall forward them, together with the certified copies of the judgment and decree already received from the Government Pleader, with a report, stating his opinion as to whether the decision should be acquiesced in or appealed against, direct to the Remembrancer of Legal Affairs.

Rules for Institution of Suits in Mofussil Courts.

28. This report must be despatched so as to reach the Remembrancer of Legal Affairs within *fifteen days* after the date of the decree, in cases in which an appeal lies to the District Judge, and within *one month* after the said date, in cases in which an appeal lies to the High Court.

Time within which report must be made.

29. A copy of the report shall be sent simultaneously to the Head of the Department, who, if he concurs in it, will merely file it, but if he differs from it, or considers it otherwise necessary to address Government on the subject of it, shall submit a separate report on it without delay to Government through the Remembrancer of Legal Affairs.

Duty of Head of Department.

30. The Remembrancer of Legal Affairs, after calling for such further information, or additional papers, as he thinks necessary, shall report his opinion to Government as to whether an appeal should be made, or not, or as to what other course should be pursued. His report must be despatched in time to enable the orders of Government upon it to be acted upon, if necessary, within the period prescribed by law for filing an appeal.

Legal Remembrancer to report to Government.

The report of the Collector or other officer, and, if any have been received, that of the Head of the Department also, should accompany the report of the Remembrancer of Legal Affairs to Government; but the rest of the papers should be retained by the Remembrancer of Legal Affairs pending the orders of Government, unless for any reason he deems it necessary that any of them should be laid before Government.

31. The report of the Collector, or other officer, and of the Head of the Department, if any, and all other documents which accompany the report of the Remembrancer of Legal Affairs to Government will be returned to him with the order of Government for record in his office.

Papers to be recorded in the Legal Remembrancer's Office.

32. If an appeal be sanctioned, the Collector, or other officer, will instruct the Government Pleader in the District Court, or in the High Court, accordingly, at the same time sending him a *vakálatnáma* (unless the Government

Procedure if an appeal is sanctioned.

Pleader already holds a general power of attorney from him), if the suit is against him personally. If the appeal has to be made to the District Judge, the Remembrancer of Legal Affairs will return the copies received by him, under Rule 27, to the Collector, or other officer, who shall make them over to the Government Pleader for his use in the appeal. If the appeal has to be made to the High Court, the said copies shall be sent by the Remembrancer of Legal Affairs direct to the Government Pleader in that Court, and it shall be the duty of the Collector, or other officer, in consultation with the District Government Pleader, to send to the Government Pleader in the High Court, with the least practicable delay, copies of all the remaining material exhibits and other papers connected with the suit for his information and guidance.

Preparation of memorandum of appeal.

33. Appeals are ordinarily to be based strictly on the grounds recommended by the Remembrancer of Legal Affairs and concurred in by Government; but when an appeal is sanctioned generally against a decision, the Government Pleader is responsible for availing himself of all legitimate grounds on which the decree may be open to objection, notwithstanding that any of them may have escaped the notice of the Remembrancer of Legal Affairs, or not have been mentioned by him.

In important or intricate cases the memorandum of appeal should be submitted to the Remembrancer of Legal Affairs for approval before being filed in Court.

Procedure when an appeal is brought by opposite party.

34. If an appeal is brought by the opposite party against a decision either entirely, or partly, in favour of Government, a notice of the appeal will be served by the Court either on the Government Pleader or on the officer concerned. In the former case the Government Pleader shall at once obtain an *uncertified* copy of the memorandum of appeal, and forward it and the notice received by him (with the date of its receipt noted on the back) to the Collector or other officer concerned, or to the principal of the officers concerned. In the latter case the officer concerned shall at once send the Government Pleader a *vakálatnáma* (unless the Government Pleader already holds a general power of attorney from him), and obtain from him an *uncertified* copy of the memorandum of appeal.

Rules for Institution of Suits in Mofussil Courts.

35. The Collector or other officer concerned shall then carefully compare the grounds of appeal with the Court's judgment, and after consultation, if necessary, with the District Government Pleader, report his opinion as to whether the appeal should be defended, and make any explanation or remarks that may be needed with reference to the grounds of appeal. His report should be submitted to the Head of his Department, and be accompanied by the same documents as are required to accompany a report under Rule 27.

Collector or other officer to report as to the defence.

36. The Head of the Deparment shall refer the report, with his own opinion, to the Remembrancer of Legal Affairs, and the provisions of Rules 30, 31 and 32 shall then apply, *mutatis mutandis*, to the said report and its accompaniments, and to the Remembrancer of Legal Affairs with regard to his duty in respect thereof, and to the instruction of the Government Pleader, if the defence of the appeal is sanctioned by Government.

Report to be referred by Head of Department to Legal Remembrancer.

37. The provisions of Rules 18, 19, 20 and 21 apply equally to the conduct of appeals as to the conduct of original suits except—

Applicability of Rules 18, 19, 20 and 21 to appeals.

(1) that a discretion must be exercised by the Government Pleader in meeting new points raised for the first time in appeal, but that he should apply for an adjournment to enable him to advise with the officer concerned, or with the Remembrancer of Legal Affairs, if necessary, on any such points in which he may not have been fully instructed, or to which he is not able to furnish an immediate reply;

(2) that it is only necessary to depute an officer to be present to assist the Government Pleader in the High Court when express orders are received from Government to that effect.

38. When two or more officers of different departments are concerned in a case in which an appeal is desired on behalf of Government, or in which an appeal is brought by the opposite

Procedure when two or more officers are concerned in an appeal case.

party, the foregoing duties will devolve on the principal of such officers, subject, as far as may be, to the provisions of Rule 14.

Applicability of Rules 23, 24 and 25 to decisions in appeals.

39. When an appeal has been decided by a District Court, the provisions of the Rules 23, 24 and 25 shall be observed so far as they are applicable, just as in the case of the decision of an original suit.

V.—Second Appeals.

Procedure when an appeal has been decided adversely by a District Court.

40. When an appeal from an original decree has been decided by a District Court, either wholly or partially adversely to Government, the same course is to be pursued with respect to the bringing of a second appeal as in the case of an appeal from an original decree, provided that if the Remembrancer of Legal Affairs is clearly of opinion that the case is one in which the law allows no second appeal, it shall not be necessary for him to refer it for the orders of Government, and the result of the first appeal need not be communicated to Government unless the Head of the Department, or the Remembrancer of Legal Affairs, is of opinion, for special reasons, that it should be. If the Head of the Department communicates the result of an appeal to Government under this rule, he shall submit his report to Government through the Remembrancer of Legal Affairs.

Procedure when a second appeal is brought against an appellate decree in favour of Government.

41. When a second appeal is brought against an appellate decree either wholly or partly in favour of Government, the same course shall be pursued as when an appeal is brought in the High Court against a similar original decree.

High Court's decision in an appeal how to be reported.

42. When an appeal has been decided by the High Court, whether against an original or appellate decree, the Government Pleader shall communicate the nature of the decision, as soon as it is pronounced, to the Remembrancer of Legal Affairs, giving, in important or interesting cases, a brief statement of the grounds of the decision.

He shall then obtain, with as little delay as possible, two *uncertified* printed copies of the Court's written judgment, if any, and

forward one to the Remembrancer of Legal Affairs, and one, with the papers in the case, to the Collector or other officer concerned. If the Court records no written judgment, the Government Pleader shall inform the Collector or other officer to that effect and return the papers. The Collector, or other officer, shall inform the Head of his Department of the result of the case, sending him a copy of the written judgment, if any, or not, as he deems necessary.

The Remembrancer of Legal Affairs shall communicate the result of any such appeal to Government only when he thinks necessary, in special cases submitting a copy of the written judgment also, if any have been recorded; but, as a general rule, he should confine himself to mentioning the different cases and their results in his annual report. Nor need the result of any such appeal be communicated to Government by the Head of the Department unless the decision appears to him to be specially inconvenient, or to affect the administration in some unusual manner, in which case he shall forward his report to Government through the Remembrancer of Legal Affairs.

VI.—Appeals to Her Majesty in Council.

43. Applications under Chapter XLV. of the Civil Procedure Code for permission to appeal to Her Majesty in Council whether in behalf of, or against Government, shall be dealt with generally under the same rules as are applicable to appeals to the High Court.

Applications for permission to appeal how to be dealt with.

44. When the High Court has granted a certificate that a case is a fit one for such appeal, the Government Pleader in that Court shall take steps for selecting the exhibits to be included in the transcript of the record in accordance with No. VI. of the rules published by the High Court on the 23rd February 1870 (*vide Bombay Government Gazette* for 1870, p. 167), referring for instructions in all matters of doubt to the Remembrancer of Legal Affairs.

When permission has been granted, selection of exhibits for transcript of record to be made by Government Pleader.

Preparation of transcript of record to be supervised by the Government Pleader.

45. When the High Court has declared the appeal admitted under Section 603 of the Civil Procedure Code, the Government Pleader shall at once inform the Remembrancer of Legal Affairs, and, so far as permitted by the rules of the Court, shall give his careful attention to the preparation of the transcript of the record, and see that it contains copies of all the documents necessary on behalf of Government, and that it is conveniently arranged and indexed.

Statement of case to be prepared by Legal Remembrancer.

46. On receipt of intimation that an appeal has been declared admitted, the Remembrancer of Legal Affairs shall prepare a statement—

(1) embodying the facts of the case;

(2) explaining the reasons on which further prosecution of the suit is recommended;

(3) setting out the principal points insisted upon for the Government in the Courts of this country; and

(4) adding such observations upon the past conduct of the case, and upon the judgments of the Courts in this country as will conduce to an understanding and proper representation of the Government case at the hearing of the appeal.

Statement to be submitted to the Advocate General for his revision.

47. If the Advocate General has appeared in the case before the High Court on behalf of Government, the above statement shall be signed by him as well as by the Remembrancer of Legal Affairs, and shall contain their joint opinion as to the precise legal grounds on which the appeal should be argued. If the Advocate General has not appeared in the case, the Remembrancer of Legal Affairs shall forward the statement to the Solicitor to Government, who will submit it to the Advocate General for his opinion as to the soundness of the arguments relied upon for Government and for his advice generally.

Statement to be printed.

48. The said statement, together with the opinion of the Advocate General, if it is recorded separately, shall then be printed under the superintendence of the Solicitor to Government, so as to be ready by the same time that the transcript of the record is likely to be transmitted by the High Court to the Privy Council.

Rules for Institution of Suits in Mofussil Courts.

The Government Pleader shall keep the Remembrancer of Legal Affairs and the Solicitor to Government informed as to when the transcript will probably be transmitted.

Duty of Government Pleader when transcript record has been transmitted to the Privy Council.

49. As soon as the Government Pleader has ascertained that the transcript of the record has been transmitted by the High Court to the Privy Council, he shall inform the Solicitor to Government, and at the same time forward to him twenty-two printed copies of the transcript record, if the same is printed in India, under the provisions of Section 602 of the Civil Procedure Code.

Solicitor to Government to submit papers to Government for transmission to England.

50. The Solicitor to Government shall then without delay submit twenty printed copies of the transcript and of the statement (printed in accordance with Rule 48) to Government, namely, ten for the records of Government, and ten for transmission to the Secretary of State, with a view to the solicitors of the India Office being duly instructed. He shall also send one printed copy of the transcript and one of the statements to the Remembrancer of Legal Affairs for his records.

Preparation of manuscript copies when transcript of records is not printed in India.

51. If the transcript of the record is not printed in India, the Government Pleader shall apply through the Remembrancer of Legal Affairs, for the instructions of Government as to the number of the authenticated manuscript copies to be prepared, in lieu of printed copies, for the purposes of the last two rules.

VII.—Execution of Decrees.

Settlement of adverse decrees.

52. Whenever it has been determined not any further to contest a decision which is either wholly or partly adverse to Government, the Collector, or other officer concerned, shall at once instruct the Government Pleader to pay into the Court, whose duty it is to execute the decree, all moneys payable under the decree, care being taken that the decree is fully satisfied within the time fixed for its satisfaction under Section 429 of the Civil Procedure Code.

53. Immediately on a decree being given in favour of Government, the Collector, or other officer concerned, is to proceed, in consultation with the Government Pleader, to take steps for the recovery of costs and of the amount, if any, decreed, unless for special reasons (which he should report through the Head of his Department to the Remembrancer of Legal Affairs for the orders of Government), he deems it undesirable that any such steps should be taken, or that they should be taken immediately.

Procedure to obtain execution of a decree in favour of Government.

54. If an appeal is instituted, and the execution of the decree is stayed by order of the Court, the interval before the decision of the appeal should be made use of in making inquiries as to the property of the judgment-debtor.

Procedure in case of appeal.

55. When the officer concerned is not the Collector, or a subordinate of the Collector, he may apply to the Collector to assist him in prosecuting the necessary inquiries as to the property of the judgment-debtor.

Collector to render assistance when any other officer is concerned.

56. The provisions of Section 545 of the Civil Procedure Code are ordinarily sufficient to prevent any fraudulent disposal of property by the judgment-debtor during the time gained by an appeal; but the Government Pleader, in communication with the Collector, or other officer concerned, shall see that the security taken by the Court is sufficient, petitioning the Court, if he considers that the security offered is not valid, or sufficient, to be allowed to execute the decree at once.

Security when execution is stayed.

57. If such application is refused, the Collector, or other officer, should endeavour to keep a watch on the property of the debtor, so as to prevent any fraudulent alienation or concealment of it.

Prevention of fraudulent disposal of property.

58. District Government Pleaders shall send to the Remembrancer of Legal Affairs, on the 1st January, 1st April, 1st July, and 1st October, through the Collector, a quarterly return, in the following form, showing the progress made in realizing amounts

Quarterly return to be sent by Government Pleaders to the Legal Remembrancer.

due under decrees to Government in the districts to which they are respectively appointed :—

Name of Court, and Number and Year of Suit.	Parties' Names.		Amount to be realized.			Amount realized.			Balance yet to be recovered.	Remarks.
	Plaintiff.	Defendant.	Amount of Claim decreed.	Amount of Costs decreed.	Total.	Previously.	During the Quarter under report.	Total.		

In the column of remarks, any reasons for delay, or for want of progress in the recovery of dues, should be fully explained; and when any sums are considered to be absolutely irrecoverable, the Collector, or other officer, shall report the amount through the Head of his Department to the Remembrancer of Legal Affairs, who shall submit the same to Government for orders. If Government direct any such sum to be written off as irrecoverable, it need no longer be shown by the Government Pleader in his quarterly return.

Legal Remembrancer to report to Government if satisfactory progress is not made in recovery of dues.

59. Should the Remembrancer of Legal Affairs consider the progress made in the recovery of moneys due to Government under decrees unsatisfactory, he shall bring the matter to the notice of Government.

Recoveries out of Court.

60. Any sum due to Government under a decree may, if convenient, be recovered otherwise than through the agency of the Courts; but the Government Pleader should be instructed, under Section 258 of the Civil Procedure Code, to certify every such recovery to the Court.

Purchase of judgment-debtor's property for Government forbidden.

61. The practice of deputing Government servants to bid on behalf of Government at Court's auctions with a view of purchasing the property of judgment-debtors by whom money is due

to Government is, generally speaking, objectionable, as it is likely to involve Government in much litigation of a doubtful character, and it should never be resorted to unless with the special sanction of Government, to be obtained through the Remembrancer of Legal Affairs.

VIII.—Suits by Paupers.

Proceedings under Sections 408 and 414 of the Civil Procedure Code by whom to be taken.

62. Notices of the day fixed by any Court under Section 408 of the Civil Procedure Code for receiving evidence as to an applicant's alleged pauperism, and applications under Section 414 of the Code for dispaupering a plaintiff, should be respectively received and made by the District Government Pleaders in the case of any Court situated at his head-quarters, and by the Subordinate Government Pleader appointed for the Court in the case of any other Court.

Government Pleaders how to proceed under Section 408.

63. Government Pleaders need not busy themselves about calling evidence in *every* case in which a notice is served upon them under Section 408. But on receipt of any such notice they should at once communicate with the Mámlatdár or Mahálkari of the taluka or máhál in which the applicant resides.

If such officer, after inquiry, informs him that the applicant is a pauper within the meaning of Section 401 of the Code, he need take no further steps in the matter. But if such officer considers that the applicant is not a pauper, he should collect such evidence as he is able in disproof of his alleged pauperism, and instruct the Government Pleader, who will then appear on the day fixed for the hearing, and oppose the application under Section 409.

And under Section 414.

Applications to dispauper a plaintiff under Section 414 will be made by a Government Pleader only under express instructions; but it is the duty of Government Pleaders to communicate to the Mámlatdár or Mahálkari any fact which at any time comes to their knowledge which appears to render it desirable that such an application should be made.

Rules for Institution of Suits in Mofussil Courts.

"63 *A.*—As soon as a Government Pleader receives from the Court a copy of a decree* directing payment of pauper costs he shall enter the particulars thereof in a Register.

Government Pleader to keep a Register of decrees for recovery of pauper costs.

"63 *B.*—If the party liable to the payment of any such costs or his Pleader is known to the Government Pleader and is readily accessible to him, he shall endeavour to recover the amount due from him at once, and forward the copy of the decree with a report of his proceedings to the Collector.

Government Pleader how to proceed with a view to the recovery of pauper costs under a decree of Court.

If the amount due, or any portion of it cannot be thus recovered, the Government Pleader shall without delay forward the copy of the decree to the Mámlatdár of the Taluka in which the person liable for the amount due has his residence.

"63 *C.*—On receipt of a copy of a decree under the last Rule the Mámlatdár shall make inquiries as to the property and means of the person liable, and, if possible, obtain from him the amount due, or such portion thereof as he is able to pay.

Steps to be taken by Mámlatdár to whom the Government Pleader sends any such decree.

If the Mámlatdár obtains any payment either at this, or at any subsequent time, he shall inform the Government Pleader of the amount thereof.

"63 *D.*—If the Mámlatdár is unable to obtain any payment from the person liable for the same, or obtains only a portion of the whole amount due, he shall forward the copy of the decree together with all the information he is able to procure as to the property of the said person, and as to the probability of his being able to pay what is due by him, either at once or at any time thereafter within the period of limitation, to the Collector for orders.

Report when to be made by Mámlatdár to Collector.

* Note.—"Every Civil Court of Original Jurisdiction shall furnish the Government Pleader of such Court, without charge, with a copy of every decree passed by itself, or by any superior Court on appeal from a decree passed by it, which directs any party to pay pauper costs to Government."—(*High Court, under S.* 652, *Code, Civil Proc.*)

"63 *E*.—The Collector shall, thereupon, in consultation, if necessary, with the Government Pleader, issue such orders as to the making of an application in Court for the recovery of the amount due, or otherwise, as he thinks fit.

Steps to be taken by the Collector on receipt of such report.

If it shall appear altogether improbable that the person liable will be able to pay what is due by him under the decree, or the balance of what is so due by him within the period of limitation, or if for any reason the Collector shall think it inexpedient that such person should be further pressed he may at once apply to Government under Rule 58 for sanction to write off the amount still due, but as a general rule steps for the recovery of pauper costs should be unremittingly continued until the period of limitation expires, when, if necessary, application should be made by the Collector as aforesaid under Rule 58.

"63 *F*.—If the decree under which pauper costs are recoverable awards to the person liable for the same any money, or other property, the Government Pleader shall carefully watch the execution of such decree, and at the proper time enforce the prior right of Government in respect of any such money or other property.

General duties of Government Pleader in respect of the recovery of pauper costs.

It shall also be the duty of the Government Pleader at all times to furnish the Collector or Mámlatdár with any information which comes to his knowledge, the possession of which is likely to facilitate the recovery of the monies due to Government, and when the period of limitation for the execution of any decree is nearly expiring without such decree having been fully satisfied, he shall specially report the fact to the Collector.

"63 *G*.—When Government sanction the writing off of any pauper costs as irrecoverable the particulars of the Resolution shall be communicated by the Collector to the Government Pleader.

Government Pleaders' Register to be written up from time to time, and Quarterly Returns submitted under Rule 58 to contain particulars of realizations of pauper costs.

Rules for Institution of Suits in Mofussil Courts.

The Government Pleader shall make the requisite entries in columns 9—13 of the Register kept by him under Rule 63 A from time to time as he himself recovers, or obtains information of the recovery, or writing off of the pauper costs due in respect of each decree entered in the said Register.

The Quarterly Return forwarded to the Remembrancer of Legal Affairs by District Government Pleaders under Rule 58 shall show separately the progress made in realizing amounts due to Government under decrees on account of pauper costs and in realizing amounts so due on any other account, and to enable the District Government Pleaders to make complete returns, each Subordinate Government Pleader shall submit to the District Government Pleader to whom he is subordinate a return in the same form and on the same dates as are prescribed in Rule 58 for the returns to be prepared by the latter.

NOTE.—The rules relating to pauper plaintiffs and pauper costs in Bombay may be found under G. R. No. 1585, March 4, 1880.

IX.—Miscellaneous.

Copies of documents on Government records when to be granted.

64. Copies of documents on the Government records are often applied for as a means of supporting a claim either before or after the commencement of a suit against Government. Such copies should be furnished when the documents are of a public character and are pertinent to the case for which they are required. Copies of confidential communications, as those between Government and an officer or between one officer and another dealing with particular transactions or the rights or duties of individuals, should not in general be given. Vague and fishing applications for copies should be rejected. In cases of doubt the proper criterion to apply, is that of whether, if a copy is refused, the original may properly be called for by the Court, or whether such a call may properly be resisted according to the principles of Sections 123 and 124 of the Indian Evidence Act. When there is a right to inspect, it must be borne in mind that Section 76 of the same Act gives a right to a copy. Every copy taken, or its original, should be carefully considered by the Government Pleader, for whose perusal it will be submitted by the officer making the copy.

65. When documents in the charge of a Head of a Department are called for by a Court, he should consider whether they include communications made in official confidence, the production of which will be injurious to the public interest. To the production of such documents he should object, as falling within the principles of Section 124 of the Indian Evidence Act, and he will be careful to prevent his subordinates transgressing this rule upon summons directed to them personally, instead of to himself, in whom the custody of the documents is vested, and without whose orders subordinates are not at liberty to remove or otherwise deal with the documents of the department.

Production of documents against the public interest.

66. If it appears advisable to a Collector, or other officer, to intervene in any suit to which Government have not been made a party, or, if he shall deem it necessary to institute, or shall be called upon to defend, any miscellaneous civil proceeding on behalf of Government, the rules prescribed for regular suits in all their stages shall, *mutatis mutandis*, be deemed applicable, provided that in cases of emergency the Collector or other officer may act in anticipation of the orders of Government, but shall at once report his proceedings through the channel prescribed by the said rules.

Miscellaneous civil proceedings.

NOTE.—No. 66 of the Rules is of general applicability, and the name of Government or of any Government officer ought not to be used in any civil proceeding without a reference being first of all made under it, whether the costs of the proceeding will eventually fall on Government or not.—(*Leg. Rem. with G. R. No.* 2225, *Apr.* 27, 1880.)

67. Cases which are referred to the Civil Court under Section 15 of the Land Acquisition Act X. of 1870 need not, as a general rule, be referred under the foregoing rules to Government, through the Remembrancer of Legal Affairs for orders, but the Remembrancer of Legal Affairs may be consulted direct on any points that may arise in respect of such cases involving legal doubts or difficulties.

Land Acquisition Cases.

68. No suit, or other civil proceeding, is to be settled out of Court, or compromised in Court, by any officer of Government, without the express orders of Government, to be obtained through

Compromises.

the Remembrancer of Legal Affairs, after submitting full explanation of the course proposed to be adopted.

Correspondence and Government Resolutions to be deemed strictly confidential.

69. All correspondence and all Resolutions of Government on the subject of suits, or other civil proceedings, are to be regarded, by all officers of Government and by all pleaders into whose hands they may come, as *strictly confidential*. No public officer shall grant copies of any such correspondence or Government Resolution during the pendency of the suit or civil proceeding, or until after its final decision by the highest Court before which it is likely to be brought, for any reason whatever, and no such copies shall be granted at any time after such final decision without the previous sanction of the Head of the Department.

Legal Remembrancer's records.

70. The Remembrancer of Legal Affairs is to keep in his office complete records of all the correspondence connected with every suit or other civil proceeding in which Government, or any Government Officer, is concerned. Rules 5, 15, 31 and 36 have been framed with a view of facilitating this purpose, and where the rules do not expressly make provision to that effect, it is to be understood that all original correspondence on the subject of such suits or proceedings is eventually to be returned to the Remembrancer of Legal Affairs for record.

General powers of attorney.

71. Collectors and other officers, who are frequently concerned in suits, or other civil proceedings should furnish the Government Pleader in the High Court, and the Government Pleader of the District in which such suits, or other proceedings, originate, with a general power of attorney.

Copies of papers.

72. When the exhibits in an original suit, or other proceeding, are so numerous or so important as to necessitate a District Government Pleader's obtaining copies thereof for his own use, or for that of special counsel, and whenever a District Government Pleader for any reason whatever obtains copies of any such exhibit, he shall take care to have them legibly written on one side only of the paper, with a quarter margin, (the paper being of the ordinary

foolscap size in use in official correspondence) so that they may be afterwards used by counsel and others (as, for instance, for the purposes of Rules 27 and 35) in every subsequent stage of the case, and the expense of procuring fresh copies from time to time may be thus avoided.

It should be borne in mind that correct uncertified copies (which need not bear any Court-fee stamp) are for all purposes, except for filing in Court, as good and as useful as certified stamped copies, and copies of the latter kind should, therefore, only be obtained when they are required for filing in Court, or when these rules expressly state that certified copies should be procured.

In cases from the Kanarese Districts, Maratha or English translations must accompany all copies of Kanarese exhibits intended for the use of the Remembrancer of Legal Affairs or of the Government Pleader in the High Court.—*G. Rs. Nos.* 6451, *Nov.* 9, 1878; 6379, *Oct.* 20, 1879.

Rules regarding the Duties of the Law Officers of Government.

I.—The Advocate General.

3. The Commander-in-Chief, the Judge Advocate General of the Army, and, subject to the provisions of Rule 16, all Heads of Departments at the Presidency, whether such departments are under the Supreme or Local Government, have the right to require the Advocate General's opinion in any matter they may think it necessary to refer to him.

And as adviser of the Chief Officers of Government.

4. It is the duty of the Advocate General to advise the Legal Remembrancer whenever the latter deems it necessary, in any case or matter affecting the interests of Government to consult him.

May be consulted by the Legal Remembrancer.

5. It is the duty of the Advocate General to undertake any legal business within the range of an advocate's functions which Government may desire him to undertake in Bombay, and to represent Government in all actions and civil proceedings on the Original Side of the High Court.

Duties as Advocate.

Rules for Institution of Suits in Mofussil Courts.

6. It is the duty of the Advocate General—

(*a*) to appear on the Original Side of the High Court in every suit or other civil matter in which Government require his services, whoever the nominal party in whose behalf he is called on to appear may be (but he will not appear, without the requisition of Government, for any person except the Secretary of State for India in Council);

May be required to appear on behalf of Government Officers and others on the Original Side of the High Court.

(*b*) to appear, if required by Government, on their behalf in any original case, civil or criminal, which the High Court transfers from any other Court in the Presidency for trial before itself.

And in cases transferred for trial to the High Court.

7. In any case in which it is proposed to require the services of the Advocate General on behalf of some third person not directly identified in interest with Government, Government will determine whether the case is one in which they have such an interest as to render it advisable that it should be conducted on their behalf, and when it has been so determined, it is the duty of the Advocate General to afford his services as he would, if Government were directly a party to the case.

Requisition for his services in cases to which Government is not a party to be made by Government.

8. It is the duty of the Advocate General to prosecute as leading counsel in all original criminal cases tried before the High Court, in which Government direct that their law officers shall prosecute.

Prosecutes in criminal cases before the High Court when required by Government.

9. In ordinary original criminal cases tried before the High Court the Advocate General will exercise his discretion and prosecute as leading counsel, whenever he deems it desirable, in the interests of the public, that he should do so.

But in ordinary criminal cases exorcises his discretion.

10. The Advocate General has also to discharge, as occasion arises, the various duties imposed upon him by specific enactments of the English and Indian Legislatures.

Statutory duties.

II.—The Solicitor to Government.

12. The Solicitor to Government is bound to discharge all the ordinary duties of an Attorney and Solicitor to Government and to those officers of Government who are entitled to consult the Advocate General.

Ordinary duties.

13. It is his duty to conduct all such conveyancing business and to draft all such instruments and other legal documents as the Supreme or Local Government, or any authorized Government officer, may require.

Conveyancing and drafting to be done by him.

14. The Legal Remembrancer is entitled to the assistance of the Solicitor to Government in all matters in which the special knowledge of a solicitor may be of advantage.

Legal Remembrancer entitled to his assistance.

15. It is the duty of the Solicitor to Government to retain counsel in criminal cases which are prosecuted by the Law Officers of Government, obtaining copies of the documents from the Public Prosecutor, and also to instruct Government Counsel generally in all cases except those in which the performance of this duty is otherwise provided for, or in which Government or the officers entitled to consult the Advocate General instruct him direct; and his duties are in every respect co-extensive with those of the Advocate General, so far as the business of an attorney and solicitor is concerned.

Counsel to be retained and instructed by him.

16. Save in cases of emergency, references for the opinion or advice of the Advocate General must be made through the Solicitor to Government. Similar references may be made by Government and the officers entitled to consult the Advocate General for the opinion or advice of the Solicitor to Government himself; and in every case it is the duty of the officer making the reference to state whether the opinion or advice of the Advocate General, or of the Solicitor to Government, is required; but in any case in which his own opinion may be asked, and which, on perusal, he may consider to be of special difficulty or importance, the Solicitor to Government should obtain and forward the opinion of the Advocate General.

References for legal opinion or advice how to be made.

Rules for Institution of Suits in Mofussil Courts.

Procedure in case of such references.

17. The officers of Government requiring legal advice from either the Advocate General or the Solicitor to Government are responsible for placing before the Solicitor to Government all, and not more than all, the documents necessary for the proper consideration of the point on which an opinion or advice is required, and also for stating, as precisely as possible, the point on which the advice or opinion is required; but if the Solicitor to Government, in any case submitted either for his own advice or opinion, or for that of the Advocate General, finds that that real point has been missed, or incorrectly stated, or that the facts stated do not afford sufficient material for forming an opinion, it is his duty to return the case for re-submission in proper form, at the same time pointing out in what respect the reference is deficient.

Solicitor to Government is Public Prosecutor for Bombay.

18. The Solicitor to Government is also *ex-officio* Public Prosecutor for Bombay.

Duties as Public Prosecutor.

19. The duties of the Public Prosecutor for Bombay are—

(1) to prepare and watch prosecutions in trials before the High Court, to draw the briefs, and to take care that the necessary witnesses are in attendance;

(2) to communicate with, and advise Magistrates, whether in Bombay or in the Mofussil, in respect to cases committed, or to be committed, for trial in the High Court;

(3) to conduct prosecutions, under the provisions of the Criminal Procedure Code, before the High Court, subject to the Advocate General, or other counsel who appears at the time of trial;

(4) to retain counsel for the prosecution at his discretion, in any case committed for trial before the High Court, in which copy of the record is forwarded to him by the Clerk of the Crown;

(5) to originate or assume such prosecutions as he may be directed to originate or assume by Government, or by any Judge, or Magistrate, or such as, by reason of there being no private person, or public body, on whom the duty of originating them should more properly fall, or on any other account, he shall, in his

discretion, consider should be originated or assumed by him in his public capacity;

(6) to bring to the notice of Government any special circumstances connected with any trial which seem to him to require the attention of Government.

III.—Remembrancer of Legal Affairs.

21. It is the duty of the Remembrancer of Legal Affairs to superintend and advise on the conduct of all litigation arising originally in the Mofussil in which the Government or Government officers are concerned or interested, in accordance with the rules prescribed in this behalf.

Duties in respect of litigation in the Mofussil.

22. All the Government Pleaders throughout the Presidency, including the Government Pleader in the High Court, and all Public Prosecutors except the Prosecutor of Bombay are under his direct control and supervision, and all communications concerning the law business, or the Subordinate Law Officers of Government in the Mofussil, are to be made to Government through him.

Control of Government Pleaders vested in him.

23. The Remembrancer of Legal Affairs is appointed under Section 492 of the Criminal Procedure Code *ex-officio* Public Prosecutor for the Presidency of Bombay, except Sind and the City of Bombay. He will appear personally only in such cases as he deems it desirable that he should himself prosecute, or as the Government from time to time direct him to prosecute.

Is *ex-officio* Public Prosecutor under the Criminal Procedure Code.

25. Except as is otherwise provided in Rules 15 and 19, the employment of special counsel, when necessary, on behalf of Government in any case, whether civil or criminal, which arises originally in the Mofussil, and the settlement of their fees, is also a part of the duties of the Remembrancer of Legal Affairs; and, subject to the orders of Government, he is to exercise a control over all expenditure incurred on account of law charges, in connection with both civil and criminal cases in, or arising in, the Mofussil.

To engage special counsel, when necessary, and settle their fees.

Rules for Institution of Suits in Mofussil Courts.

Procedure when special counsel has to be employed.

26. Government Pleaders, or local officers, who desire to engage special counsel for any case should communicate with the Remembrancer of Legal Affairs *before* doing so, informing him, in criminal cases, of the nature of the case, and of the evidence to be brought forward, and stating, in every case, when and where the hearing of trial will take place, how long it is likely to last, and what pleader or other counsel they wish to employ, and at what rate they propose to remunerate him. If there is not time for this communication to be made before the date fixed, or likely to be fixed, for the hearing or trial of the case, the Court or Magistrate should be asked to adjourn it, or to fix the date in the first instance at a sufficient distance of time to enable the officer concerned to obtain sanction for the employment of special counsel. The Remembrancer of Legal Affairs, if he thinks the case a fit one for the employment of special counsel, will submit the application for the orders of Government, but in emergent cases may act in anticipation of such orders.

Duties as Government Advisor.

27. The Remembrancer of Legal Affairs is bound to advise Government on all legal questions in connection with the administration of public affairs, or arising out of the acts of Government officers or public servants in the Mofussil which may be referred to him by Government. This duty extends to Government business of all kinds, and in all departments, whether under the Supreme or Local Government.

Procedure in respect of reference to him for opinion or advice.

28. Rule 17, which applies to references for the advice or opinion of the Solicitor to Government, or of the Advocate General is to be held applicable, as far as may be, to all such references to the Remembrancer of Legal Affairs; but the Remembrancer of Legal Affairs will, in this as in all other branches of his duties, himself ordinarily perform all the usual work of a solicitor.

Direct references by Government officers to him for opinion or advice not ordinarily permitted.

29. Heads of Departments in the Mofussil may make direct references to the Remembrancer of Legal Affairs for advice or opinion only in respect of suits or other civil proceedings which are

actually pending, and in which Government is concerned or interested, and of criminal proceedings which are actually pending. References on general questions, or in regard to proceedings other than the above, should be submitted to Government, who will call for the Remembrancer of Legal Affairs' report, or not, as they deem fit.

In the case of reference to the High Court under the Stamp Act, the Remembrancer of Legal Affairs will ordinarily decide whether or not the Government Pleader in the High Court need appear on behalf of Government. Whenever he has any doubt, he should take the special orders of Government.

Municipalities not ordinarily entitled to his advice.

30. Municipalities must, as a general rule, be left to defend the legality of their own proceedings, and are not entitled to the advice of the Government Law Officers. But in cases of special importance or difficulty, a reference may be made to Government to obtain the opinion or advice of the Remembrancer of Legal Affairs for the guidance of Municipalities in their proceedings, or in the defence of actions which have been brought against them, or with which they are threatened.

Duties in respect of appeals against acquittals in criminal cases.

31. It is also the duty of the Remembrancer of Legal Affairs to advise Government, in accordance with the rules* prescribed in this behalf in Government Resolution No. 6889, dated 17th November 1876, Judicial Department, in the matter of all proposals to appeal, under Section 272 of the Criminal Procedure Code, against the acquittal of accused persons.

* The following are the rules referred to :—

I. Every proposal to appeal under Section 272 (417 Act X. of 1882) of the Criminal Procedure Code must be forwarded by the officer making it to the Head of his Department, who, if he concurs in it, shall submit it with his own opinion to Government, through the Legal Remembrancer.

II. The Legal Remembrancer, after calling for all information or papers that he may deem necessary to enable him to arrive at a correct opinion shall forward the correspondence to Government, together with a report, stating his opinion, and, if he advises an appeal being made, the principal grounds on which he suggests its being based.

III. If Government sanction the appeal copies of the correspondence and of the Legal Remembrancer's report will be forwarded direct to the Government Pleader in the High Court from the Secretariat, with a copy of the Government Resolution empowering him to file the appeal.

IV. The appeal will then be drawn up by the Government Pleader in accordance with the orders of the Court, and after consultation with the special counsel, if any, whom Government authorize him to retain for the case.

Rules for Institution of Suits in Mofussil Courts.

Government Pleaders and Public Prosecutors.

"Government Pleader" defined.

37. The term "Government Pleader" includes—

(1) the Government Pleader in the High Court;

(2) District Government Pleaders; and

(3) Subordinate Government Pleaders (of whom one will be nominated for every Subordinate Judge's Court or Small Cause Court not situated at the head-quarters of a District Government Pleader).

"Public Prosecutor" defined.

The term "Public Prosecutor" means any person appointed by Government under Section 492 of the Criminal Procedure Code to be Public Prosecutor for a district or a division of a district or for a specified class of cases in a district or division of a district; and it also includes the Government Pleader in the High Court for the purposes mentioned in Rule 47 of these Rules, and any person appointed by a District or Sub-divisional Magistrate for the purposes mentioned in Rule 50 of these Rules.

NOTE.—See the definition in Act. X. of 1882.

Ordinary duties of Government Pleaders.

45. It is the duty of Government Pleaders to appear on behalf of Government, or of any Government Officer, in any suit or other civil proceeding to which Government are a party, or the institution or defence of which is

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V. Neither the grounds of appeal nor the arguments in support of the appeal at the hearing need be limited to those stated in the Legal Remembrancer's opinion. The Government Pleader or other counsel will be at liberty to exercise his own discretion as to the manner in which the appeal should be conducted, subject only to any special reservations which may be made in the Government Resolutions sanctioning the appeal.

VI. As soon as Government have sanctioned the institution of an appeal it will be the duty of the Legal Remembrancer and of the local officer who proposed the appeal to forward to the Government Pleader direct without delay all the material papers in their possession relating to the case.

VII. As soon as the appeal has been decided the Government Pleader will inform the Legal Remembrancer of the result. If a written judgment is recorded by the Court he will obtain with as little delay as possible two copies of it, and forward one to the Legal Remembrancer and one with the papers to the officer who proposed the appeal.

VIII. The result of the appeal will be especially reported to Government by the Legal Remembrancer only in such cases as appear to him to be important. As a general rule it will suffice if the different cases and their results are mentioned in his annual report to Government. The officer who proposed the appeal need not communicate its result to Government.

undertaken by Government, or in any suit or other civil matter, in which Government requires their services, whoever the nominal party on whose behalf they are called on to appear may be, if Government determine that the case is one in which they have such an interest as to render it advisable that it should be conducted on their behalf.

Retaining and instructing of special counsel for Mofussil cases.

46. Whenever special counsel is employed by the Remembrancer of Legal Affairs, under Rule 25, in Bombay, for any case to be heard either in Bombay or in the Mofussil, the Government Pleader in the High Court shall take (under instructions from the Remembrancer of Legal Affairs) the usual steps for retaining such counsel. The counsel's brief will be prepared, for any case to be tried in Bombay, by the Government Pleader in the High Court, and for any case to be tried in the Mofussil by the Government Pleader of the district, or by the Prosecuting Pleader of the district or division in which the case is to be tried; and, in the latter case, the brief, when prepared, will be forwarded by the District Government Pleader, or the Prosecuting Pleader, to the Government Pleader in the High Court for submittal to the counsel.

Duties of the Government Pleader in the High Court in criminal cases.

47. The Government Pleader in the High Court is appointed Public Prosecutor for the purpose of presenting appeals to the High Court in cases of acquittal on behalf of Government under Section 417 of the Criminal Procedure Code, and for the purpose of appearing for the prosecution in criminal appeals heard before the High Court under Section 423 of the said Code, and for the Crown in other criminal cases which come before the High Court on its Appellate Side under the provisions of the Criminal procedure Code.

The Government Pleader in the High Court is empowered by Government under Section 422 of the Criminal Procedure Code to receive notices of criminal appeals to be heard before that Court.

48. The Government Pleader in the High Court, as Public Prosecutor on the appellate side of that Court, must appear for the prosecution, if called upon, in any criminal case from the

Mofussil which comes before that Court on that side. He will ordinarily so appear—

(*a*) In every case submitted to the High Court under Section 374 of the Criminal Procedure Code for confirmation; and

(*b*) In every appeal against an acquittal; and

(*c*) In every case submitted to the High Court under Section 307 of the Criminal Procedure Code, and in every appeal against a conviction heard by it under Section 423 of the said Code, if in such case or appeal the accused person (or when there are several accused persons any one of them) is represented by Counsel, whether a Barrister or a Pleader; and

(*d*) In any criminal case in which he may be specially instructed to appear by the Magistrate of a District, or by the Remembrancer of Legal Affairs; and

(*e*) In any criminal case in which the High Court or a Division Court desires him to appear, or intimates its opinion that he ought to appear.

Duties of District Government Pleaders and Public Prosecutors in criminal cases.

49. Notices of commitments and appeals under Sections 218 and 422 of the Criminal Procedure Code will be given to the District Government Pleaders and Public Prosecutors, who will ordinarily conduct the prosecution in every trial before Courts of Session in accordance with Section 270 of the Criminal Procedure Code, and appear for the prosecution at the hearing of any appeal before those Courts when counsel, whether a barrister or pleader, appears for the appellant, or when they are specially instructed by the Magistrate of the district under Section 492 of the Code. When so required by the Magistrate of the district, or by the Remembrancer of Legal Affairs, it is their duty also to conduct the prosecution in any trial before a Magistrate.

Appointment and remuneration of special prosecutors under Section 492 of the Criminal Procedure Code.

50. When, under Section 492 of the Criminal Procedure Code, a Magistrate of the district or subject to his control a Sub-divisional Magistrate appoints any person in the absence of the Public Prosecutor, or when no Public Prosecutor has been appointed, to be Public Prosecutor for the purpose of conducting the prosecution in any trial before the

Court of Sessions, such person shall be entitled to the same remuneration as would be payable under Rule 41 of these Rules.

But no such person shall be appointed by a Magistrate of the district without the concurrence of the Remembrancer of Legal Affairs, and if, for special reasons, a higher rate of remuneration than the above is deemed necessary for the person whom it is proposed to appoint, the sanction of Government must be obtained, through the Remembrancer of Legal Affairs, before any liability is incurred.

Duty of Government Pleader and Prosecuting Pleader when the Public Prosecutor or special counsel appears.

51. When the Public Prosecutor for the Presidency, or special counsel, appears for the prosecution in any case before the High Court, or any Sessions Court, the Government Pleader or Prosecuting Pleader will appear also and assist, or instruct the Public Prosecutor or special counsel, as may be necessary.

Government Pleaders in the High Court may be required to appear in the Mofussil.

52. The duties of the Government Pleader in the High Court are ordinarily restricted to that Court, but it is his duty, also, whenever his services can be spared without inconvenience to that Court, and the Remembrancer of Legal Affairs so requires, to appear in any case, whether civil or criminal, in any Court in the Mofussil.

District Government Pleaders and Public Prosecutors may be required to proceed to Bombay, or to appear in other Courts than those at the head-quarters.

53. Similarly District Government Pleaders' duties are ordinarily restricted to the Courts at the head-quarters of the district for which they are appointed, and Public Prosecutors' duties are ordinarily restricted to the Sessions Courts to which they are respectively appointed; but when so required by the Collector or Magistrate of the district, or by the Remembrancer of Legal Affairs, they will appear in any case in any Court in the said district, or proceed to Bombay to instruct counsel, or to assist at the hearing or trial of any case in the High Court, or for any other such purpose; provided that in the case of Public Prosecutors such requisitions shall be confined to criminal cases.

Rules for Institution of Suits in Mofussil Courts.

Duties of Subordinate Government Pleaders.

54. The duties of Subordinate Government Pleaders are limited to appearing on behalf of Government in the Courts for which they are respectively appointed in any suit or other civil matter in which the District Government Pleader would appear if such suit or matter arose in any Court at the head-quarters of the district. They are to be subordinate to the respective District Government Pleaders, and whenever a District Government Pleader appears in any Court in which there is a Subordinate Government Pleader, the latter will appear with him as junior pleader.

Duties of Government Pleader in the High Court as adviser of Government Officers.

55. It is the duty of the Government Pleader in the High Court to advise District Officers only in respect of any proceedings, whether civil or criminal, which he has or may have to conduct on behalf of Government, but his duties as hereinbefore described extend to Government business in all its departments, whether under the Supreme or Local Government.

District Government Pleaders' duties as advisers of Government Officers.

56. It is the duty of the District Government Pleaders to advise all local officers not only in respect of any proceedings, whether civil or criminal, which they may have to conduct on behalf of Government or of any such officer, but also, to the best of their ability, on all legal matters which any such officer may refer to them concerning any Government business of any kind or in any department, whether such department be under the Supreme or Local Government.—*Govt. Notifications No.* 5756, *Sept.* 15, 1882, *and No.* 1578, *Mar.* 6, 1883.

17. **Copies of documents.**—It is the wish of Government that no needless restrictions should be placed on the right of inspection of public documents, which are applied for by parties to suits.

It would not be possible to define precisely what particular class of documents should be allowed to be inspected and copied, but in withholding permission the officer in charge of the records

should be guided mainly by the consideration whether or not the public interests would suffer by the disclosure. Under Section 162 of the Evidence Act, the head of the department, and not the Court, is made the judge, whether a public document is to be withheld on the ground that it relates to affairs of State. The Collector should therefore be careful, before allowing inspection or granting copies of documents from his records, to ascertain that the public interests are not likely to suffer by the disclosure. And in cases in which, though compelled to bring a document into Court, he considers it would be detrimental to the public service to produce it, he should attend personally to state his objection.—*G. R. No.* 5487, *Oct.* 3, 1873.

18. **Pauper Suits.**—

* * * *

19. The only privilege of a person who is allowed by a Court to institute a suit *in formâ pauperis* is, that he is not liable for any Court fee (other than fees payable for service of process) in respect of any petition, appointment of a pleader, or other proceeding connected with the suit.

There is no law which exempts him from paying the stamp duty on any document which requires to be stamped under the provisions of the General Stamp Act.—*G. R. No.* 3098, *June* 19, 1878.

20. **Vakilatnámás.**—Vakilatnámás given by Collectors when such documents are necessary, are liable to the prescribed Court fee, but when Government Pleaders appear for Government (and not simply for a public officer) it is not the practice for them to file in Court any vakilatnáma. They are the recognized agents of Government within the meaning of Section 417 of the new Civil Procedure Code, and the Courts are bound to take judicial notice of their appointment, so that no vakilatnámá is necessary.

In pauper inquiries (Secs. 408, 411, 414, Civil Procedure Code) vakilatnámás are not necessary. It is enough if the Collector instruct the Government Vakil to appear.

But even if it were held that Government Pleaders are not recognized agents of Government within the meaning of Section 417, most of the Government Pleaders are furnished with a general vakilatnámá from the Collector, under Clause 4, Section 47, Regulation II. of 1827, a duplicate of which is deposited in the District

Court, and when so furnished they can appear in pauper inquiries without any fresh vakilatnáma in each case on the authority of the said regulation.—*G. R. No.* 2436, *May* 11, 1878.

21. **Fees.**—Government Pleaders are not entitled to fees for trivial miscellaneous duties, such as obtaining copies or searching for original papers for Government officers.—*G. R. No.* 4985, *Aug.* 15, 1877.

CHAPTER XXX.

In this chapter are put together a few matters which have failed to find a place elsewhere.

I.—Records.

1. **Lists A and B.**—In 1857 orders were first given for the systematic classification of vernacular records with a view to the destruction of those that were useless, and Lists (A) and (B) of useful and useless papers respectively were then made. The principles on which the classification was made are explained in the following minute, but new lists were published with *G. R. No.* 1395, *March* 3, 1877.

* * * *

"In order to include nearly all papers of importance, some of the entries in the list have purposely been made very comprehensive: for instance, No. 52 includes all statements which may have been prepared regarding staple products, manufactures, &c. It would be a pity to destroy papers containing statistical information which is not required now, if that information be of a nature which is likely to prove of interest at a future time.

"In this and similar cases the Collectors will exercise their discretion, bearing in mind that it is better to give the doubt in favour of preserving papers whenever any doubt exists.

"In some districts there are papers relating to special inquiries or of local importance. These, if omitted from the present list, should also be entered by the Collector in the supplement.

"But it is hoped that the entries in the list now forwarded will be found sufficiently comprehensive to include nearly all papers which it is really desirable to preserve permanently, or at all events to form a sufficient guide in coming to a decision as to what should or should not be kept.

"The papers in list (A) are to be duly classified, catalogued, and preserved, according to the rules in force.

"Papers of older date than 1830 should all be preserved. Before that period records were not numerous; and it is better to leave undisturbed the useless papers there may be among the records of

the earlier years of the British Government than to risk the destruction of valuable documents, or to take the trouble of selecting the useless.

"If however there be accumulated useless papers of an earlier date which can easily be separated from the mass, the Collector may refer to the Revenue Commissioner for sanction to destroy them.

"In the List (B) are entered papers which are to be destroyed periodically.

"Records of this description should be put up monthly in bundles, and beyond the arrangement by months no classification is necessary, nor are lists required. The 'rumáls' in which these papers are kept should be dyed blue, and should be placed on shelves apart from the records included in List (A).

"Where records are examined it will be the duty of the revising officer to see whether, by mistake or otherwise, papers which are to be permanently preserved have been included in these bundles. No other examination of the temporarily useful records will be needed.

"No papers should be destroyed except under the immediate superintendence of the Collector, his Assistants and Deputies, or the Daftardár of the Collectorate.

"The Mámlatdár and subordinate officials are not thereby relieved from the responsibility of answering for the destruction of useful papers among those which are periodically destroyed as useless. This responsibility will be rigidly enforced.

"The periodical destruction of records in the Collector's office will take place during the monsoon after the 1st August; that of the district offices during the fair season, when the Collector, his Assistant or Deputy, visits the District Kacheris.

* * * *

"There are many papers which accumulate in the course of the transaction of miscellaneous business, but which might well be destroyed as soon as the purpose for which they were written has been fulfilled. It is impossible to give detailed instructions regarding such papers.

"There are other papers not included in the List (B) for periodical destruction, because they are, from the first, of such minor importance, that they can hardly be recognized as official documents.

* * * *

"The Collectors are requested to use their own discretion regarding the distinction of such papers.

"But whatever papers may be destroyed beyond those mentioned in List (B) it is necessary that duplicate lists, showing the nature of the papers so destroyed, be prepared at the time, duly signed, and carefully preserved.

"But for this precaution it may be alleged at some future time that papers of value have been destroyed by authority, and a record to disprove such an assertion is necessary.

"The useless papers may be disposed of by sale; but in such case before being delivered to the purchaser they should be soaked in water and thoroughly wetted, so as to efface the writing as much as possible."—*G. R. No.* 4774, *Nov.* 4, 1857.

With the object of enabling boys attending vernacular schools to learn to read vernacular handwriting, Mámlatdárs may supply on application by a schoolmaster of a Government school a number of B list papers, taking a receipted list thereof from the schoolmaster, who shall be responsible for them, and on duly returning them can have a fresh supply of such B list papers. Care however must be taken that no *records* are allowed to leave the Mámlatdár's kacheri. By "records" are meant those of the A. list that are to be kept, and all B. list papers lent are to be carefully returned.—*G. R. Nos.* 2643 *May* 22, *and* 3099, *June* 19, 1878.

2. Rules for Vernacular Official Correspondence.

(1) All correspondence should be classified under two heads *i. e.*—

(*A*)—Useful for record.

(*B*)—Of temporary utility; to be destroyed after two years.

(2) Copies are to be kept in the office where the original is *not* filed. In offices where the original comes back to be filed after disposal, it is not necessary to keep copies. But officers may use their discretion as to copying or recording an abstract of any of the papers.

(3) The officer who receives the final order will note at the foot of it that it has been obeyed when returning the correspondence, as well as enter the order in the list of unanswered references under 'orders received and obeyed."

(4) The form of this list of unanswered references will run thus :—

(*a*) Orders received and obeyed.

(*b*) Orders undisposed of, and the reasons, which will be written in the register, of which a specimen is given in the Appendix.

(5) All (A) papers will however be either copied or registered. The register will not pretend to give the contents or substance, but simply the number, the date, and the names of the subject; but where any amplification of the register is found desirable, by additional headings or otherwise, there is no intention under this rule to prohibit the same.

(6) The substance of all (B) papers should be registered, otherwise all needful trace of them will be lost after two years.

(7) The officer, whether Mámlatdár, Assistant Collector or Collector, who gives the final order on a petition, must prepare that order in his own office, but may, for facility of delivery, transmit it through his subordinate.

(8) Every answer to a petition should contain so much of the points of a case as may be necessary to enable superior officers in case of appeal to form a judgment whether to accept or reject the petition of appeal.

(9) When the order of a subordinate is reversed or modified, the reasons are to be communicated to the subordinate. When the order is confirmed a simple intimation to that effect will suffice.

(10) The petitioner is also to be informed.

(11) The officer sending the order to his subordinate should note on it (A) or (B) according to his judgment, and the subordinate officer should class the order accordingly.—*G. R. No.* 596, *May* 20, 1867.

3. **Destruction of old records.**—The destruction of useless records is not to be allowed to fall into arrears, and is to be done by the ordinary establishments. It is of the utmost importance that the orders as to the destruction of records should be carefully and regularly carried out, as useless papers not only take up a great deal of room, but if allowed to accumulate soon get beyond the power of the ordinary establishments to put in order.—*G. R. No.* 3043, *Aug.* 16, 1873, *and No.* 4491, *Aug.* 21, 1874.

4. **Chalu Vahivat records.**—All papers in cases of 'Chálu Vahivát' (Bombay Act III. of 1876) are to be destroyed at

the end of six years, except the record of proceedings, the register book, and original deeds or authentic copies of the same.—*High Court No.* 1715, *Dec.* 15, 1869.

5. **Abkari records.**—Records in cases under Acts XXXI. of 1860 and III. of 1852 are to be destroyed according to the rules in force for the records of criminal cases.—*High Court No.* 1365, *Sept.* 17, 1867, *and Rev. Commr. No.* 5115, *Dec.* 19, 1870.

6. **Rules for the custody of Village Records.**

(1) The Kháta and Kird Vahis (or ledgers and day-books) of only the year current and preceding are to be retained by the Kulkarni in office, all those of older date being transferred at the close of every second year to the Mámlatdár of the táluka.

(2) All other accounts, papers, &c., prepared for official purposes by the officiating Kulkarni to be retained by him, care being taken that such papers are properly assorted and registered.

(3) These records and their Fcrists (lists) to be inspected by the Collector, the Assistants, and Mámlatdárs, on every occasion of their visiting the village where the Kulkarni may reside, the date of inspection being noted in the documents by the examining officer with his signature in full.

(4) All the records referred to in Rules 1 and 2 to be duly transferred by Kulkarnis going out of office to their successors, whose receipts for them should be forwarded immediately to the Mámlatdár.

(5) In cases where the Kulkarni has the conduct of the duties of two or more villages, the records of each village are to be kept perfectly distinct.

(6) The officiating Kulkarni to be left to provide for the custody of his records in the way he may think best calculated to ensure their safety, *i. e.*, he may either deposit them in the village chávdi (where guarded), or keep them, as is now generally done, in his own house. He is, however, to be held responsible for their preservation in a clean and serviceable state, as well as for their immediate production when called for.

(7) All infringements of the foregoing rules are to be reported to the Collector without delay.

[Note.—The above rules are somewhat modified by Hope's Manual, pp. 6 and 7.]

7. **Shelves.**—Records are, whenever practicable, to be kept in open shelves.—*G. R. No.* 3503, *Nov.* 29, 1842.

8. **Protection of records.**—To protect records from white-ants the shelves should stand in saucers of a strong solution of sulphate of copper or bluestone, *morchut*, or in the case of new shelves being made the wood should first be steeped in this solution. The 'rumáls' may be dipped in a solution of corrosive sublimate, *raskápur*. Great care must in either case be taken to prevent accidents during the use of these poisonous substances.—*Inam Commr. No.* 59, *Sept.* 6, 1851.

[NOTE.—It must be remembered that in many districts damp is quite as destructive to records as insects.]

It has been found by experiment that a solution of Perchloride of Mercury (corrosive sublimate) and water, in the proportion of one part by weight of the former to 144 of the latter, is efficacious as a protection to books, &c., against white-ants. It should be remembered, however, that this preparation is exceedingly poisonous; and it should never be used except under the supervision of a superior officer, who should see the vessels used properly cleaned and all bottles re-corked and sealed.—*G. R. No.* 1279, *April* 12, 1883, *and* 1388, *April* 24, 1883.

9. **Survey records.**—On the completion of the survey of a collectorate the records are to be catalogued and made over to the Collector, who is to have a separate place prepared for them, so that they may be kept apart from his other records. Whenever any document is taken out for reference, the date of its being so taken out and returned, should be entered in a book kept for the purpose. The Kárkun who is in charge of the Collector's vernacular records should have charge of these survey records also.—*G. R. No.* 5033, *May* 8, 1851.

10. **Waste paper.**—Waste paper is to be sold, and the proceeds credited to Government. All charges connected with the preservation of records must be provided for in the budget.—*G. R. No.* 889, *Feb.* 22, 1871.

11. **Section writing.**—The Governor-General in Council is pleased to prescribe the following rules in regard to charges by public officers for section writing, that is, for copying manuscript by piece work.

(2) No officer may make a charge for section writing, unless with the previous sanction of the authority that would be needful to authorise him to employ an establishment, permanent or temporary.

(3) Whenever sanction is given to a charge for section writing, the number of words to be copied for one rupee and the rate to be charged for tabular work shall be specified.

(4) Sanction may be given to the expenditure in any office of a specified maximum sum during a year, or during any shorter period that may be fixed, and within that specified sum the charge may be passed subject to the following conditions :—

(*a*)—The names of the persons to whom, and number of words or the measure of tabular matter for which, the payment has been made must be stated.

(*b*)—No contract or periodical allowances may be charged as section writing.

(5) Save with the special sanction of the Local Government, no person in the receipt of a salary from the Government may receive payment for section writing. This applies to section writing paid for by Government, and after office hours clerks may copy for private persons at section rates.—*G. of I. No.* 4018, *Nov.* 5, 1872, *and No.* 2030, *March* 31, 1875.

[The rules for giving copies of documents mentioned in the Registration Act will be found in Chapter XXI. As to the propriety of giving copies of records of different sorts, see Chapter XVII. Orders 8 and 17.]

MEMORIALS TO THE QUEEN-EMPRESS OR SECRETARY OF STATE.

I.—No memorial will be received or attended to unless forwarded as hereinafter prescribed.

II.—Every memorial should be accompanied by a letter requesting its transmission to the authority to which it is addressed.

III.—Every memorial addressed to Her Majesty or to the Secretary of State for India should be forwarded through the Local Government under which the writer is residing or is employed.

VII.—No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Government, except in the case of appeals from a judicial decision in which the judge is a political officer, and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months

from the date of communication to the persons concerned of the order to which objection is taken.

VIII.—Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet.

IX.—Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the vernacular, an English translation should be appended, which should be attested by the signature of the memorialist.

N.B.—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to notice the fact in sending on the memorial.

X.—It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record.

XI.—As a general rule, the transmission to England of a memorial duly forwarded through the proper channel will not be delayed by the transmitting Government in India beyond a month after the receipt of such memorial.

XII.—Governments and Administrations in India are vested with discretionary power to withhold the transmission of memorials addressed to Her Majesty or to the Secretary of State in the following cases:

1.—When a memorial is illegible or unintelligible.

2.—When a memorial contains disrespectful or improper language.

3.—When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to Her Majesty by a person whose appeal to the Secretary of State has already been rejected, shall be held to be a second memorial to the same authority, and shall not be transmitted.

4.—When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim.

5.—When a memorial is an application for employment under one of the Governments in India from a person not belonging to the covenanted service.

6.—When a memorial is a mere appeal from a judicial decision.

7.—When a memorial is addressed by an officer still in the public service, and has reference to his prospective claim to pension.

8.—When a memorial is an appeal against an order of the Government of India, confirming a decision of a Local Government regarding the dismissal, removal or reduction of a Government servant whose salary was not more than Rs. 250 a month.

9.—When a memorial is a mere appeal against the non-exercise by one of the Governments or Administrations in India of a dispensatory discretion vested in such Government or Administration by law or rule.

XIII.—The Government of India may withhold the transmission of a memorial addressed to Her Majesty or to the Secretary of State, unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject.

XIV.—A list of memorials withheld under the discretionary power conferred by Rule XII. will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the Department concerned to the Secretary of State.—*G. of I. Nos.* 707, *March* 29, 1878; 208, *Jan.* 30, *and* 2112, *Nov.* 7, 1879.

Addresses to the Government of India.

I.—An address, the sole or principal object of which is to promote or oppose a measure of Imperial legislation, or one which bears immediately upon general questions of Imperial policy, may be submitted direct to the Governor General in Council.

II.—When the object of an address is to induce the Governor General to give his assent to, or to withhold his assent from, a law passed by a Provincial Legislature, it should be transmitted through the Local Government concerned.

III.—An address intended to obtain the reversal of an executive act, or one which bears directly upon the executive action of a

Local Government, should be transmitted through the Local Government in respect of whose action complaint is made. This procedure should be followed in all cases in which the jurisdiction to be exercised by the Government of India is of an appellate character or necessarily involves a reference to the Local Government.

IV.—In the case of an address relating to a law passed by a Provincial Legislature, it will be convenient that a copy of the address should simultaneously be sent to the Governor General. In other cases it will be at the option of the writers to send direct to the Government of India duplicates of representations submitted to the Local Government.—*G. of I. No.* 12-408-24, *Mar.* 16, 1883.

Petitions and memorials to the Legislative Department, regarding measures pending in the Council of the Governor General, when sent in print, should be printed on foolscap size paper, and a large number of spare copies (80, if available) should be sent, as otherwise they have to be reprinted before being circulated to the Members of Council.—*G. of I. No.* 1260, *Nov.* 18, 1880.

Memorials by Government Officers.

Rules.

I.—Every officer wishing to address a memorial to Government shall do so separately and not in concert with others, but this prohibition against the submission of joint memorials is not intended to apply to or affect the private interchange of individual opinions.

II.—No officer in the employment of Government may submit any memorial in respect to any matter connected with the official position which he occupies in which he is not personally interested except as the agent of some person or persons unable to act in their own behalf. The personal interest referred to in this rule may be indirect.

III.—No officer in the employment of Government shall submit a printed memorial.

IV.—No memorial shall be submitted in a form set for general adoption, but shall be couched in the memorialist's own words and in temperate and respectful language.

V.—Any memorial contravening these rules will not be taken into consideration by the authority to which it is submitted, and the officer or officers submitting such memorials will incur the serious displeasure of Government.—*G. of I. No.* 1649, *Oct.* 19, 1876, 46-1772-98, *Sept.* 26, 1879, *and G. R. No.* 2883, *Nov.* 14, 1879.

II.—PETITIONS.

12. **Petitions to Government.**—Except in the cases of parties whose rank may entitle them to correspond with Government through Vakils, petitions to Government made by or through agents will be left unnoticed.

Petitions are received either through the Post Office, or in a box which is affixed for the purpose outside the Secretariat door. When sent through the Post Office, postage must be invariably paid.

Anonymous petitions will be disregarded.

Petitions in any of the languages of this Presidency when not accompanied by an English translation will be rendered into the latter language by the Translator to Government before being placed before the Governor in Council. Petitions in English will be received by Government if couched in intelligible language, otherwise they will be returned.

Petitions will not be received by Government regarding any matters which form the subject of judicial proceedings in the Courts or which properly fall within the jurisdiction of the Courts; nor will Government receive petitions containing complaints relating to the administration of civil or criminal justice under circumstances which leave other modes of obtaining redress open under the regulations.

Applications for situations in the gift of local or controlling authorities, or for admission into the public service, will remain unnoticed by Government.

Any person having cause of complaint against the proceedings of any officer of Government, civil or military, is in the first instance to seek redress from that officer's immediate superior, who if he declines compliance is to give the petitioner a written endorsement or order setting forth the grounds upon which the request is refused. If the petitioner is dissatisfied with this order, he is at liberty to address the chief local authority, and eventually the superior civil or military authority, by whom the chief local officer is controlled, or, in the event of there being no such intermediate controlling authority, the Government.

The preceding rule is not to be interpreted as precluding chief local or controlling authorities from using their discretion regarding the presentation direct to themselves of applications and complaints

which have not been previously submitted to officers subordinate to them.

The Government however will not receive a petition on any matter unless it shall appear that the petitioner has already applied to the chief local authority, and, where such exists, to the controlling authority. The petitions to the chief local and to the controlling authorities, or copies of them, and the answers to or orders upon those petitions in original, must be annexed to all petitions addressed to Government.

The Government after passing a final order on an appeal made to them will not notice a second petition on the same subject unless new matter requiring especial consideration be introduced.

When a petition is returned owing to any informality, the number of the rule infringed will be mentioned in the endorsement.—*Govt. Notif., Mar.* 26, 1877.

13. **Channel of communication.**—No communication from any individual resident in this Presidency can be considered by Her Majesty or Her Majesty's Government which is not transmitted through the prescribed channel, that is, His Excellency in Council.—*Govt. Gazette, June* 20, 1872.

14. **Government of India.**—Memorials to the Government of India must be in English.—*Govt. Gazette, April* 16, 1874.

III.—Stationery.

15. Rules regarding Indents.

(1) Indents for stationery for the use of public officers must be prepared on printed forms which may be obtained at the office of the Superintendent of Stationery, Bombay, otherwise they will be returned uncomplied with.

(2) No articles will be supplied other than those entered in the printed forms of indent.

(3) In offices for which a standard allowance of stationery has been sanctioned, that allowance must not be exceeded without the express sanction of Government.

(4) When there is no standard allowance, indents will be passed according to the numerical strength of the office esta-

blishment. Certain articles are supplied in the following proportions:—

Per Head per Annum.

Blotting paper	...	...Sheets	12
Quills	... ...	... No.	100
Steel pens	Nibs...	... „	50
	Magnum Bonums	„	25
Black ink powder	...	Bundles	6
Black lead pencils	...	... No.	4
India-rubber, pieces		... „	1

Either of the three.

(5) Should any extraordinary demand for stationery be anticipated, timely notice must be given to the Superintendent to enable him to obtain the necessary supplies from England.

(6) On the arrival of stores, the packages must be opened and their contents counted in the presence of the head of the department, or one of his assistants or deputies, and also, if possible, in the presence of a responsible officer from the Commissariat Department.

(7) If the contents correspond with the quantities entered in the receipt, the receipt should be at once signed and returned. Should there be any deficiency, the condition of the box must be carefully examined and the result reported.

(8) Slight breakages and such as entail no extra cost need not be reported.—*Supt. of Stationery No.* 570, *Aug.* 5, 1867.

16. All the offices supplied from the Stationery Office are put into divisions, and the indents of each division are to be made in a particular month, and in that month only.

All officers to note during what month they will be supplied with stationery, and the date on which their indents must be received in the Stationery Office.—*G. R. No.* 2589, *Sept.* 15, 1871.

17. From Jan. 1, 1879, indents are to be made on the individual and consolidated departmental system, and not as hitherto on the individual indent system.

As regards the future supplies on individual indents, no change will be made in the system of their present supply. Individual officers should note the month of their supply during 1879 in the Statement *A*, and provide in the indents for 1878 sufficient stationery to carry them on to the month of their supply in 1879.

As regards the future supplies of Consolidated Departments, the following instructions must be attended to:—

(1)—All the officers subordinate to, or connected with, the departments given in column 1 of the statement, are to send in their individual indents to the officers named in the said column.

(2)—These indents will be the same as now in use, and with regard to date of despatch should be forwarded to their head office in accordance with the instructions received therefrom.

(3)—On the receipt of these individual indents by the head of the department or office of consolidation, they are to be carefully examined, and the quantities compared and tested in accordance with the printed rules herewith sent and marked *B*.

(4)—The whole of the individual indents are then to be incorporated into the consolidated indents, a form of which will be supplied to the heads of departments or offices of consolidation with a separate letter.

(5)—The consolidated indent is then to be sent with all the individual indents to the Stationery Office in Bombay, and the supplies will then be sent direct to the various officers, and the consolidated indent will be filed there.

A list showing the dates of supply to different departments was sent with the above order. The indents are to be sent to the Stationery Office on or before the first of the month of supply. —*Superintendent's Circular No.* 1355, *Sept.* 29, 1877.

18. Consumption of Stationery.

A copy of these Rules to be inserted on the first page of the Stationery Book—

(1)—The charge of stationery in each department is to be entrusted, under the head of the department, to one individual, who shall be held responsible for it.

(2)—The Head Clerk, or one whose knowledge of the duties, and whose character points him out as fittest for the duty, is alone authorized to sign orders for stationery expressly required for the public service by any of the other Clerks, and every order shall specify the name of the person requiring stationery, the quantity and description, the date, and the specific purpose for which it is to be used. These orders shall be filed by the Clerk in charge of the stationery.

(3)—Knives, inkstands, rulers, and other durable articles, shall only be issued on an order countersigned by the Head of the Office or Senior Assistant present, which must specify that the worn-out article has been produced, or must otherwise account satisfactorily for the demand.

(4)—Ink should be prepared and distributed in a small tin-pot; a sheet of paper folded must never be used for this purpose.

(5)—Instead of the larger sized papers, such as imperial, royal, medium, and demy, which are required chiefly by the Account Department, foolscap should be used whenever practicable.

(6)—On the last day of each month, entries are to be made in the stationery book, from the orders filed by the Clerk in charge of stationery, of the total quantity issued during the month, and the balance in hand is to be checked with that shown in the book. The book is then to be signed by the head of the office, or one of his assistants or deputies.—*Supdt. of Stationery No.* 570, *Aug.* 5, 1867, *and Sept.* 29, 1877.

19. **Economy.**—Every care is to be taken to check waste and economize expenditure in stationery. It is not easy to lay down general rules, but it is within the power of all heads of offices, by means of issue-books, and a periodical audit and examination of expenditure and stock in hand, to keep a control over the matter and prevent waste or peculation.—*G. R. No.* 2264, *June* 7, 1872, *and Superintendent No.* 820, *May* 1, 1878.

20. In all departments stationery is to be economized as much as possible, and postage saved by the use of small paper when practicable, and envelopes no larger than is necessary.—*Court of Directors, Dec.* 16, 1835, *and G. R. No.* 2204, *Sept.* 15, 1870.

21. **Acts.**—Public officers requiring extra copies of Acts or other publications of Government are to apply to the Collector of Bombay.—*G. R. No.* 1748, *Sept.* 19, 1868.

22. **Woollen cloth**—Cloth for clothing peons and for covering desks is supplied by the Superintendent of Stationery to certain Government officers, such as Collectors, District Judges, &c. The Stationery Department supplies the cloth only, leaving the other materials to be procured by the different indenting officers.

Indents for Peons' clothing—Indents for woollens for peons' clothing are prepared every second year, and they should in all cases be

submitted for compliance through the Accountant General.—*G. R.* 1126, *June* 15, 1868, *and No.* 3340, *September* 1, 1882.

Peons in the Mofussil are generally allowed cloth at the rate of 2¼ yards per head for a coat without any extra cloth for edging, while those at the Presidency town are supplied with 2 yards per head for a coat and 6 inches for edging it. To Chob-dars and Court Criers cloth is supplied at the rate of 2¼ yards per head.—*G. R.* 94, *January* 18, 1862, 694, *March* 22, 1870, *G. R., Judicial Department No.* 2405, *April* 12, 1881.

Peons borne on temporary establishments are not to be supplied with clothing at the expense of Government.—*G. R. No.* 780, *March* 1, 1881.

Menial servants other than Peons are not to be supplied with clothing at the expense of the State.—*G. R. No.* 1100, *March* 29, 1880.

Indents for covering Office Desks.—Indents for woollens for covering office desks are complied with at the end of every seven years, and they should, as in the case of Indents for peons' clothing, be submitted through the Accountant-General for compliance.

Superfine cloth is supplied for covering the desks of officers and coarse for those of clerks.

Cloth for covering old desks made to be fitted with cloth should only be supplied from the stationery stores. Plain desks need not be covered with cloth.—*G. R. No.* 1294, *April* 6, 1882, *and* 1619, *May* 2, 1882.

IV.—Medical Attendance.

23. **Civil Surgeons.**—Civil Surgeons attend personally all uncovenanted officers living at the head-quarter station whose appointments are notified in the Gazette by the Government of India or by any Local Government or Administration.

In any station where there is an Apothecary, Sub-Assistant Surgeon, or Hospital Assistant, they are to attend at their own residences the upper subordinate grades of public servants, including clerks whose appointments are not gazetted. For Government servants of inferior grade dispensaries and general or civil hospitals are provided at most stations, and the servants of Government *employés* should also be treated at these hospitals or dispensaries. In all cases of emergency or great danger or difficulty the attendance of the Civil Surgeon is to be given when applied for by the subordinate medical officer.—*G. of I. No.* 2217, *Sept.* 20, 1869.

24. The ordinary civil work of civil medical officers, which they perform without any extra allowance (except travelling allowance under special circumstances), includes attendance on the ordinary civil or *quasi*-civil officers, on all the civil establishments, on all strangers passing through the district if in Government employ in some other district, and on all isolated officers or small parties of officers employed in or travelling about the district. Thus if a party of convicts is sent to work at out-door labour at a distance from the jail, the Civil Surgeon is bound to visit them at all reasonable times without charge, except under certain circumstances, for travelling allowance.

When the Civil Surgeon's presence may be required beyond a distance of five miles from the limits of his station, he will in future draw travelling allowance.

It however seems questionable whether attendance at a distance of five miles should in all cases be required of a medical officer. Service of this nature should not be considered compulsory except under extraordinary circumstances, and where journeys of this distance are frequent, provision should be made for the services of a Sub-Assistant Surgeon.

When an uncovenanted officer requiring medical aid lives at a distance of more than two miles from the official residence of the medical subordinate, and the latter has to hire a conveyance for the journey, the expense so incurred should be defrayed by the officer concerned.—*Govt. Gazette, May* 9, 1872.

25. **Post-mortem Examinations.**—A medical officer, not being a Civil Surgeon or an officer in medical charge of a civil station, shall be entitled to a fee of Rs. 16 for conducting a *post mortem* examination, and to a fee of Rs. 10 for conducting a *medico-legal* examination other than a *post-mortem* examination, in cases not falling within the ordinary discharge of his duties, whether or not he is required to give evidence in a court of justice in connection with such examination. It is, however, to be distinctly understood that when such an officer is required, under these circumstances, to give evidence in a court of justice, he shall not be entitled to any remuneration in addition to the fee above sanctioned other than the usual expenses paid to a witness."—*G. R. No.* 368, *Aug.* 22, 1882.

The ruling of the Government of India regarding the grant of fees for *post-mortem* examinations cannot be regarded as sanctioning the

grant of fees for conducting *post-mortem* examinations to officers on civil duty, part of whose duty it is to make such examinations.—*G. R. No.* 4353, *Nov.* 2, 1882.

25. **Gratuitous attendance.**—Government officers who are entitled to gratuitous medical advice at their own stations are equally entitled to it at any station where there may be a medical officer of Government.

Gratuitous medical aid cannot be granted to the families of any public servants, and the amount of remuneration for such aid and attendance is in every case left to private adjustment.—*G. of I. Notif., Sept.* 29, 1857, *and G. R. No.* 2528, *Oct.* 27, 1869.

26. Government servants in whose covenant there is the condition that they are to receive medical aid and supplies at Government expense shall in case of need be supplied with medicines from the Government hospital nearest their respective residences.—*Govt. Gazette, Sept.* 8, 1870.

27. **Medicines.**—Medicines are supplied gratis from civil hospitals up-country to all public servants: but at Bombay, Poona, and other places, where there are chemist shops, only to those whose pay is Rs. 50 a month and less: to others on payment.—*G. R. No.* 468, *Feb.* 13, 1871, *and No.* 396, *Feb.* 9, 1874.

28. District officers going on tour are supplied with medicines from the civil hospital of their station, and also such Mámlatdárs as Collectors think will make a good use of them.—*G. R. No.* 468, *Feb.* 13, 1871, *and No.* 3942, *Nov.* 19, 1873.

29. It is the duty of the Civil and Presidency Surgeons to examine candidates for public employment, and to certify to their fitness or unfitness without receiving any gratuity or fee. In the Mofussil the Civil Surgeons should fix a particular day, hour, and place at which they will receive candidates weekly for examination.—*G. R. No.* 1853, *May* 3, 1872.

In the Town and Island of Bombay the following medical officers examine candidates: namely, the Surgeons of the Marine Battalion and other Native Regiments in Bombay, of the European General Hospital (also the Assistant Surgeon), and of the Gokuldas Tejpal Hospital, the 1st and 2nd Surgeons, J. J. Hospital, the Opthalmic and Obstetric Surgeons, the Superintendent of the Lunatic Asylum, and the three Presidency Surgeons. Candidates for the public service should be examined by the medical officer nearest to the office in

which they are employed, from the head of which they must bare a letter or memo.—*G. Notif. No.* 3265, *Nov.* 25, 1879, *and G. R. No.* 3350, *Nov.* 8, 1880.

30. All the heads of departments under Government may officially apply to the Chemical Analyzer at the Presidency for such chemical analyses and opinions as may be required by them for the proper discharge of their duties.—*G. R. Aug.* 15, 1855.

31. **Private practitioners.**—Fees to Medical practitioners not in the service and the cost of medicines privately purchased cannot be repaid by Government to public servants who are entitled to the gratuitous attendance of a Government Medical officer or to medicines from a Government dispensary.—*G. of I. No.* 2067, *July* 28, 1877.

32. Government cannot lay down any distinct rules for payment to Medical practitioners not in Government service for attendance on Government servants. They recognise the propriety of affording relief in cases of real necessity, and must rely on the discretion and judgment of local officers that the liberality of Government is not abused. Bills incurred under this authority must be sanctioned by Government before payment.—*G. R. No.* 2840, *July* 7, *and No.* 3112, *July* 27, 1876.

33. **Local Fund servants.**—As Local Fund employés come under the same rule as Government servants as regards leave, pay, and allowances, they are also entitled to the privilege of medical attendance free of charge.—*G. R. No.* 544, *Feb.* 16, 1878.

Rules for the transmission by post of articles for Analyses.

(1.) The suspected *viscus* or other portion of the body to be sent for examination should be enclosed in a glass bottle or jar, fitted with a stopper or sound cork.

(2.) If liable to decomposition it should be immersed in methylated spirits of wine, which should be used in the proportion of one-third of the bulk of the material

N B.—The use of spirits of wine in packing viscera should be invariable, whether the season is hot or cold, and care should be taken that common bazar spirit is not used

(3.) The stopper or cork should be carefully tied down with bladder or leather and sealed. To ascertain that it has been

securely closed, the bottle or jar should be placed for some minutes with its mouth down.

(4.) The glass bottle or jar should then be placed in a strong wooden or tin box, which should be large enough to allow of a layer of raw cotton, at least three-fourths of an inch thick being put between the bottle or the jar and the box.

(5.) The box itself should be encased in common gárah cloth, which should be sealed in accordance with the usual rules of the Post Office as to parcels.

(6.) Despatching officers will be held personally responsible that these instructions are carefully followed. Whenever practicable, such parcels should be packed under the immediate supervision of the District Civil Surgeon.

(7.) At all stations where there is a District Civil Surgeon the parcels should invariably be sent to the Post Office by that officer and not by a subordinate officer; but where there is no Civil Surgeon, they may be sent through the sub-divisional officer.

(8.) A declaration of contents to the officials of the Postal Department is unnecessary, and should not be made.—*Chemical Analyser with G. R. No.* 813, *Mar.* 19, 1880, *and G. of I.* 14, 1001-12, *Sept.* 14, 1880.

V.—Rewards for the destruction of Wild Beasts.

34. **Principles.**—On the general question as to the best means of securing the destruction of noxious animals and poisonous snakes, the Government of India passed the following Resolution, dated September 11, 1871:—

"The papers now before the Government of India conclusively establish the fact that the evil under consideration is a very serious one. The loss of life, though probably not quite accurately reported, is certainly enormous. Nowhere is the destruction of life by wild beasts so great as in the Lower Provinces of Bengal. In other provinces, as cultivation and civilization have advanced, wild beasts have diminished in number. In the Punjab and in most parts of the Bombay Presidency the presence of the more dangerous species is now stated to have become exceedingly rare.

"This serious mortality could be very largely reduced by the extirpation of those animals in the neighbourhood of human habitations. This should be first attempted, and every reasonable means taken to secure their destruction whenever they make their appearance near

towns or villages. The system of rewards hitherto in force in all provinces seems to be the most effective means by which the Government can accelerate the work, and Local Governments and Administrations are empowered to increase, within the limits of their respective budgets, allotments, the rate of the authorized rewards, whenever such a measure is considered desirable; but rewards should only be given for killing destructive, and not merely wild animals.

"As regards snakes, it seems to be overlooked by many officers that there is a deep-rooted prejudice among most natives against killing a snake—a prejudice which nothing but the offer of a reward will overcome. And as deaths from snake-bite are extremely numerous, the recent prohibition against the grant of rewards for killing snakes should be partially withdrawn, and rewards not exceeding two annas a head as a general rule should, at the discretion of the Local Governments and Administrations, be offered for snakes known to be deadly, that is, the cobra and some other species to be expressly named. But such rewards should not be offered throughout a whole province or for an unlimited period, but in selected districts where the mortality from snake-bite is greatest, and for a period not exceeding two years. At the end of this period the result of the experiment should be reported to the Government of India, in order that, if successful, the propriety of extending it may be considered; and it is clear from the correspondence that care should be taken that no reward be given without the snake, when killed, being seen by the officer who grants the reward, and that the head of every such snake should be cut off and destroyed as soon as the reward is given.

"Although it is not desirable to grant a monopoly for the purchase of the skins of the wild animals killed for rewards, or in any way to commence a traffic in them, yet it is proper for the district officers to exercise an effectual check on the disbursement of rewards by subordinate officials where the work is entrusted to such officials. Whenever *Shikarees* are allowed to appropriate the skins of animals, precautions should be taken to prevent the same skins being shown twice, as the necessity of this to prevent fraud, especially in case of animals for which the lower rates of reward are offered, has been proved."

The Governor General in Council hopes that in tracts where wild animals abound licenses under the Arms Act will be freely given by the local officers.—*G. of I. Oct.* 31, 1881.

Endeavours should be made to induce men belonging to the shikari class to devote themselves specially to the work of destruction in districts which are more than usually infested with wild animals, and Local Governments are authorized to make special arrangements for the experimental employment of such men.

In the Fatehpur District in the North-Western Provinces, the entertainment of a body of special shikaris resulted in the destruction of a considerable number of wolves with which that district was infested.—*G. of I. Nov.* 7, 1882.

35. **Scales of reward.**—In this Presidency, owing to certain frauds in Sind, rewards for the destruction of all wild animals except tigers, cheetas, and panthers were discontinued in that province in 1865. Similar frauds were perpetrated in Khándesh in 1870, and the above restriction was then enforced throughout the Presidency. These rules have since been relaxed, and the present scale of payment is as follows:—

Tigers	Full-grown	Rs. 24
	Half-grown	„ 12
	Cubs	„ 6
Cheetas, Leopards, and Panthers. Bears (in Canara only).	Full-grown	„ 12
	Half-grown	„ 6
	Cubs	„ 3
Full-grown Wolves (in Khándesh & Ahmednagar)		„ 4

The wolves' skins are to be cut into strips in the presence of the Assistant Collector, to prevent their being brought up again—*G. R. No.* 3231, *Oct.* 22, 1875.

Snakes.

For many years rewards for the destruction of venomous snakes were payable throughout the Presidency, but it was found that except in the Ratnagiri and Satárá districts the system was practically useless. In these two districts the killing of snakes is a recognized occupation, and rewards are paid according to the following scale:—

Cobra di Capello ...	Annas	2	
Phursa or Cobra Manilla.	„	1	In Satárá.
	Pies	6	In Ratnagiri.
Other species possessing a fang in the upper jaw.	Pies	6.	

Every snake should be cut in pieces after the reward has been allotted and the remains buried.

Collectors and their Assistants and Deputies are to guard against undue expenditure, and when the payments in any one taluka in one month exceed Rs. 50 they should be stopped and a report made to the Collector.

Collectors and their Assistants and Deputies are to see that subordinates authorized to pay rewards understand the mark by which the presence of venom is known.—*G. R. Nos.* 1672, *June* 17, 1872; 2072, *July* 23, 1874; 1874, *July* 17, 1879.

Commissioners should impress on the Municipalities within their charges the desirability of aiding in the work of the destruction of poisonous snakes.—*G. R. No.* 25, *Jan.* 6, 1879.

38. **Other animals.**—Rewards for the destruction of crocodiles or other creatures destructive of life are sanctioned by Government when necessary as special cases.—*G. R. No.* 1865, *Aug.* 6, 1869.

39. **Stray dogs.**—The cost of the destruction of mad and stray dogs is to be met by bills drawn by Magistrates and Superintendents of Police and sanctioned by Government.—*G. R. No.* 3658, *Sept.* 17, 1872.

VI.—Miscellaneous.

Rules under S. 18 *of the Factories Act*, 1881.

Fencing of machinery.

1. Every hoist or teagle near to which any person is liable to pass or to be employed, and every fly-wheel directly connected with the steam or water or other mechanical power, whether in the engine-house or not, and every part of a steam engine and water wheel shall be securely fenced to the satisfaction of the Inspector.

Fencing of mill-gearing.

2. Every part of the mill-gearing shall be securely fenced in such manner as the Inspector considers sufficient, or be in such position or be of such construction as to be equally safe to every person employed in the factory as it would if it were securely fenced.

Orders under Section 12 (*c*).

3. Every order for the fencing of any part of the machinery or mill-gearing of a factory which an Inspector may pass under Section 12 (*c*) of the Act, shall be recorded by him in writing, and

a copy thereof signed by the Inspector shall be delivered by him to the occupier of the factory, or in his absence to his principal agent in charge of such factory. The Inspector shall state clearly in the order what is required in order that the said machinery or mill-gearing may be securely fenced, and shall specify a reasonable time within which what is required to be done shall be completed, and shall further give notice that if it shall not be so completed the person responsible for the breach of the order will be prosecuted under Section 15 of the Act.

Inspection.

4. Every Inspector of factories under the Act shall inspect under Section 4 of the Act every factory within the local limits for which he is appointed within three months from the publication of these rules in the *Government Gazette*, and thereafter as often as he shall deem sufficient, of which he shall state the times in his quarterly report. The Inspector may enter a factory for the purpose of Section 4 of the Act at any time during the day, except that he shall examine the children employed in order to verify the register kept under Section 11 of the Act only in working hours. The Inspector may take with him as assistant or assistants any person or persons whom he may deem qualified to give a professional opinion as to the secure fencing of machinery and mill-gearing.

Quarterly Report.

5. At the end of every quarter every Inspector under the Act shall forward to Government a full report of the results of each inspection made during the past quarter and of his examination of the premises and machinery and of the registers of the children employed, together with a statement of all orders passed by him under Section 4 (*c*) and Section 12 (*c*) of the Act, and of all prosecutions instituted by him or with his sanction under Section 15 of the Act and their result.

Orders under Section 4 (*c*).

6. Every order passed by an Inspector under Section 4 (*c*) of the Act shall be in writing and a copy thereof signed by the Inspector shall be delivered by him to the occupier of the factory, or in his absence to the principal agent in charge of such factory.

Appeals.

7. Any occupier of a factory on whom an Inspector under the Act serves an order under Section 12 (*c*) of the Act may within seven days after receipt of such order appeal, if the factory is in the

town and island of Bombay, to the Government of Bombay in the General Department, and if the factory is in the Mofussil, to the Commissioner of the Division in which it is situated. There shall be no appeal from an order by a Commissioner in appeal, but Government may review any order under Section 12 of the Act either of an Inspector or of a Commissioner in appeal and may pass any orders thereon which may seem proper.

Form in which an appeal shall be made.

8. An appeal under Section 12 of the Act shall be made in the form of a memorandum of appeal similar to that prescribed in the fourth schedule to the Civil Procedure Code, No. 173, and bearing a Court Fee stamp in accordance with Article 11, Schedule II. of the Court Fees Act.

When the appeal shall be heard.

9. The appeal shall be heard at as early a date as may be convenient, due notice of which shall be given to the applicant and the Inspector.

The appellate authority shall make or cause to be made in such manner as he may see fit such enquiry as may appear to him to be necessary for the purpose of deciding the appeal.

Amended order.

10. If the order of an Inspector under Section 12 (*c*) of the Act is set aside in appeal, the Inspector shall as early as possible deliver to the occupant of the factory such amended order as may seem to him required.

Notice of accidents under Section 13.

11. The notice of accidents under Section 13 of the Act shall be in the Form E. appended; and

(*a*) if the accident causes death, or

(*b*) causes bodily injury as described in Section 13 of the Act, such notice shall be sent within one hour, in the Mofussil to the nearest resident Magistrate, a duplicate of the same being transmitted to the local Inspector under the Act, and in the Town and Island of Bombay to the Inspector under the Act.

A notice in writing to the same effect and within the same time shall be sent to the nearest Police Station.

When an accident occurs in a factory which neither causes death nor bodily injury as described in Section 13 of the Act, notice of such accident shall be given within twelve hours to the local Inspector under the Act.

12. The intervals under Section 7, clause 2, of the Act shall be regulated as follows: No child employed in any factory shall continue at work more than 4½ hours without an interval of 1 hour, or more that 3½ hours without an interval of half an hour. With this proviso the occupiers of every factory where children are employed shall prepare the notice required by Section 7, clause 4 of the Act, in consultation with the local Inspector, and shall furnish him with a copy thereof for the confirmation of Government.

Intervals for food and rest.

13. In addition to the notice required by Section 7, clause 4 of the Act, every occupier of a factory shall set up and maintain in a conspicuous place in the factory a printed or written notice in English and the vernacular of the daily working hours of the factory in Form A appended.

Notice of working hours.

14. The Register to be kept under Section 11 shall be in Form B appended. Every occupier of a factory shall also keep a register of certificated children in Form D, appended to which shall be attached a file of certificates granted under Section 5 of the Act to all children employed in the factory.

Register to be kept under Section 11.

15. Certifying Surgeons under Section 5 of the Act shall grant certificates in the Form C appended and shall keep a register in the Form D appended.

Certificates granted under Section 5.

16. The Magistrate of each District shall receive the notices under Section 8 of the Act as regards factories situated in his district; as regards factories situated in the Town and Island of Bombay, the Collector of Bombay shall receive such notices.

Notice of holidays under Section 8.

17. A legible copy of these rules and forms, with a translation thereof in the vernacular of the district in which the factory is situated, shall be kept hanging in a conspicuous place in each factory.—*G. Notif. No.* 2072, *Sept.* 10, 1881, *and G. R. No.* 3374, *Aug.* 30, 1882.

Copy of the rules to be put up in each factory.

INSPECTION REPORTS UNDER THE FACTORIES ACT.

The reports should be made up for the quarters ending 31st March, 30th June, 30th September and 31st December, and should

be submitted by the Collectors concerned to the Commissioners of their Divisions on the 10th of the month following the quarter to which they relate.—*G. R. No.* 469, *Feb.* 9, 1882.

Archæological Remains.—All Revenue, Police, and Public Works Officers should be reminded that they should protect architectural and archæological remains from wanton destruction wherever possible.—*G. R. No.* 1631, *May* 21, 1881.

* * * *

"2. The Governor General in Council accepts the principle of maintaining objects of interest *in situ*, but is inclined to consider it desirable to remove *isolated* remains to a museum. The case of a capital lying without a shaft might be interpreted to include a number of interesting objects which should be retained *in situ*. Such a capital might belong to a building worth preserving, and, although its exact position in the building might be unknown, it would still be a mistake to remove it. *Fragments of a ruined monument of value and interest should be retained* in situ *and collected and displayed in or at the building.*

"3. In the case, however, of the numerous small votive topes surrounding the great Buddhist Temple at Buddha Gaya in Bengal, there are a multiplicity of duplicate specimens, and there is no object in retaining them all at the spot.

"4. The principles which should be followed are to treat each case on merits and after individual investigation with the view to preservation '*in situ if possible.*' No removal should be allowed before the curator has had an opportunity of learning the circumstances of each case and of submitting an opinion.

"5. There are cases where the removal of objects is necessary, as in the example of the Buddhist ruins of ancient Gandhara now occupied by the Yusufzai Afghans; their bigotry prompts them to destroy, as a religious duty, all emblems and figure representations appertaining to the worship of the hated idols. Custody under such circumstances is impracticable, and the only remedy is to transfer the sculptures to a place of security. But in most places in India, Hindus and Muhammadans live peaceably side by side, and the custody of ancient remains can easily be secured *in situ*." *Curator of Ancient Monuments, with G. R. No.* 4998, *Dec.* 15, 1882.

2. The general duty kárkuns in each táluka should be supplied with a list of the archæological remains, and should annually report on their condition, and also bring to notice any new remains they may discover.

The village officers should be informed that they will be held responsible for the removal or destruction of any such remains within the limits of their villages.

The removal of inscribed stones wherever they exist without the sanction of Government should be absolutely forbidden, as inscribed stones were intended to remain where placed. The removing them to local museums would be a work of time and expense, and would entirely rob the locality, where they may be found, of the interest derived from them.

Stringent orders should be issued in the Public Works Department prohibiting the removal or destruction as above, by any officers of the Railways, Irrigation and other branches, without written permission of the Collector.

When stones have been removed or destroyed by the order, or with the sanction of Government, the Collector should keep a record of the original locality and present situation.—*G. R. No.* 1992, *June* 9, 1883.

3. All discoveries of objects of archæological interest made by Government officers (whether belonging to the Archæological Survey or not) should be reported by them to the head of the Local Government or Administration within which the discovery is made. When such a report is made, it will rest with the Local Government or

As regards the question of preservation *in situ* as opposed to removal to, and exhibition in, a museum, it may be observed that the great majority of the discoveries made by the Archæological Survey of India consist of the remains of buildings, massive pillars or inscribed blocks, which cannot be removed, and should for many other reasons be preserved where they stand. The case is, however, different with isolated figures, not *in situ*, especially if they are the remains of an extinct religion, such as Buddhist figures, which are not unfrequently mutilated by the people, unless they happen to have been adopted by the Brahmans as belonging to Hindu cults. In regard to such isolated figures, and to others which, although not mutilated, are lying neglected about the country, it appears to the Government of India that these might with propriety be removed to some safe place of deposit, such as the Indian Museum, where they could be seen and studied by all persons who take an interest in Indian Art. The Governor-General in Council desires to make it clear that he is entirely opposed to the removal of any objects which are still *in situ* such as

the monoliths attached to Buddhist *stupas* and Brahminical temples; but, on the other hand, there seems no sufficient reason why isolated remains, such as a capital which is found lying without a shaft, or stray statues the original site of which is unknown, should not be removed to some museum in order to save them from future injury. To this class also belong the sculptures which have been found scattered about the Buddhist ruins of the ancient Gândhâra now occupied by the Yusufzai Afghans, whose custom is believed to be to mutilate such remains, unless this is prevented by their prompt removal to a place of safety.

In making the above remarks, the Governor-General in Council has not lost sight of the fact that it may be argued that the claim of the Government to objects of archæological value rests upon no sufficient legal or other foundation. The Government has in fact never claimed any indefeasible right of property in such objects, nor could such a right be asserted without legislation. Experience has, however, shown that the arrangements necessary for securing any object worthy of removal to a museum, or for preserving it in any other way, can in most cases be made without difficulty by Local Governments or local officers. This being so, it does not appear necessary to take any legal powers of compulsory acquisition.

Administration to issue orders for the preservation of the objects discovered *in situ*, or for their removal to a Provincial or Local Museum, where such exists, in accordance with the general principles set forth in the paragraphs marginally quoted. Where there is no Local Museum, the object should be sent to the Imperial Museum, if the Trustees, to whom information of the discovery should be conveyed by the Local Government or Administration, should so desire.

Local Governments and Administrations will furnish the Trustees of the Indian Museum with lists of all Museums in the Province and with descriptive catalogues of their contents, and will report to the Trustees all fresh discoveries dealt with under the preceding clause.

The Trustees will be at liberty to arrange with Local Governments and Administrations either for the transfer to the Indian Museum of any object the Trustees may require or for acquiring it by exchange or for obtaining casts or other impressions of it, any points as to which there is a difference of opinion being referred to the Government of India for final decision. In dealing with such applications from the Trustees, Local Governments and Administrations will not fail to attach due weight to the desirability of completing any particular archæological series to which the Trustees of the Indian Museum may attach importance.—*G. of I. No.* 1-58-71, *June* 8, 1883; *G. R. No.* 2222, *June* 28, 1883.

RULES FOR THE CARE OF GOVERNMENT STALLIONS.

I. Ventilation—The stable windows, and all apertures (ventilators) in the walls, below and above, and through the ceiling, should always be kept open.

Between the hours of 10 A. M. and 4 P. M. during the hot months, when flies are troublesome, and in the winter nights when the air is cold and chill, the chicks of the doorways should be let down.

II. Stables to be kept clean.—The floor of the stalls should always be kept clean and level.

Dung and urine to be immediately removed and dry earth placed upon the part where urine has fallen.

The evacuations, soiled portion of the bedding, and foul earth of the floor, should be thrown at a distance, to prevent offensive smell reaching the stable.

If these precautions are not strictly observed, the stallions are liable to get sick and their feet diseased.

III. Bedding—A sufficient quantity of bedding must be provided to enable the stallions to lie down comfortably.

Every morning the bedding should be exposed to the sun to dry.

When the bedding gets old, it should be thrown away, and replaced by a fresh supply.

IV. Gate of the stallion stable compound—To prevent other horses coming into the stallion stable compound, a strong gate should be erected, and walls (not less than five feet high) built around the compound.

V. Tying up stallions prohibited—Stallions, when in the stable, are not to be tied up, except when being groomed.

Head and heel ropes are not to be used.

The doorways of the stall should be fitted with strong gates.

VI. Watering—Stallions should be watered three times a day, and should not be fed till half an hour after watering. A horse when watered soon after eating grain, is very liable to get gripes.

VII. Feed of Stallions—The following is the average ration per diem for stallions, large horses receiving more, small ones less, viz :—

8 lbs. of well-crushed gram or of coolty, boiled, or half and half of each.
2 lbs. bran.
20 lbs. dry grass or kerby, or 40 lbs. huriali grass.
10 lbs. lucerne grass } when procurable.
4 lbs. carrots }

If the horse can eat more than 40 lbs. huriali it should be given to him.

VIII. Grooming—Stallions should be well groomed, with the brush, twice a day.

The brush is to be cleaned with the currycomb.

The currycomb is not to be applied to the horse.

When the horse is not properly groomed, he is liable to have skin disease.

IX. Washing prohibited—Stallions should not be bathed or washed, as either one or the other is likely to produce rheumatism and weakness of the loins.

X. Exercise—Stallions to have about two hours of fast walking exercise, morning and evening, at a place unfrequented by other horses.

XI. Picketting stallions out at night—During the summer months, when the stables are hot at night, the stallions should be picketted out in the stable yard (surrounded by a wall or rail fence) tied by the head only, from 7 P.M. to 4 A.M.

Heel ropes are not to be used in picketting the stallions.

XII. Stallions to be shod—Stallions are to be shod when shoes are deemed necessary.

When shod, the shoes should be removed, the feet duly reduced, and the old or new shoes applied, once a month.

XV. Fees, covering, prohibited—No fees of any kind are to be given or received.

The Government stallions are allowed to cover ⅄ and **D** branded mares gratis.

Zilladars and stallion-keepers are strictly forbidden to receive any fees directly or indirectly from the owners of mares.

XVI. Sickness—In the event of a stallion becoming ill or getting injured, a report should be sent to the Superintendent, Horse-breeding Operations.

Should the sickness or injury be of a serious nature, and the stallion fit to be moved, he should be at once sent to the depôt hospital for treatment.

If any stallion is found to be weak, he should not be allowed to serve, and a report regarding his state should be submitted to the Superintendent, Horse-breeding Operations.

When a stallion is found not to fill his mares, the circumstance should be reported to the Superintendent, Horse-breeding Operations.

Stallion-keepers should always have ready at hand the usual colic mixture and enema pipe by them, so as to be able to treat such stallions as may get gripes.

The mixture to be given as directed.

As long as the symptoms of gripes continue, clysters of tepid water and oil should be administered.—*Superintendent, Horse-breeding Operations, with G. R. No.* 6223, *Sept.* 9, 1882.

APPENDICES.

Appendix A.

COLLECTOR'S ADMINISTRATION REPORT.

From *A. B.*, Collector and Magistrate of —— and Political Agent.
To *C. D.*, Commissioner, Northern Division.

July 15th, 1874.

SIR,—I have the honour to submit the annual report on the administration of this collectorate for the year ending June 30. *That on the political duties, which with it constitute my charge, has been addressed to Government in the Political Department.* The whole has been under me since *January* 6, 1870.

	Area, Square Miles.	Population by Consus of 1872.
Collectorate...	2,000	700,000
Native States.	1,000	150,000
Total...	3,000	850,000

* First	Assistant Collector	1
Second	ditto	1
Supernumerary	ditto	2
Huzur Deputy	ditto	1
District	ditto	1
Special	ditto	2
Inspector of Cotton and Agriculture.		1

2. The officers who have been at my disposal during the year under report are as per margin.* The manner in which their services have been utilized is shown in Appendix *A*.

3. The Administration Reports of the three officers in charge of divisions are forwarded herewith, accompanied by my remarks on each.

II.—GENERAL CONDITION AND RESOURCES.

4. SEASON AND RAINFALL.—The season has on the whole been *an unfavourable one.* The rainfall, as per margin, *was below the average, and, moreover, came too late and ceased too early to suit any class of crops. A heavy flood in September injured the low-lying fields on the banks of the principal rivers.*

Rainfall at Head-quarters.	
Average of preceding five years.	Current year.

5. THE RURAL POPULATION, according to the village returns, appears to have *increased* about *one per cent.* The rates of births and deaths are, respectively, 18 and 30 per 1,000, *showing much room for improvement in the registration. Allowance must, however, be made for immigration.*

July 1872.	July 1873.	1872-73.	
		Births	Deaths.

6. THE PUBLIC HEALTH has been *good*, and the amount of relief afforded by the dispensaries* *much the same as in the preceding year. No* special epidemic *appeared except small-pox, which prevailed for a couple of months in two tálukas near the coast.*

	1872-73.	1873-74.
Dispensaries		
In-patients.....		
Out-patients		

	1872-73.	1873-74.
Primary		
Re-vaccination ...		

7. VACCINATION has *progressed satisfactorily in all tálukas except that of , where the people are superstitious and the practice of inoculation finds some favour.*

8. AGRICULTURAL STOCK *advanced slightly*, as will be seen from the marginal summary. The details will be found in Appendix *B. A disease resembling Rinderpest broke out in some villages of táluka but was checked, by the prescribed remedies, after a loss of about* 200 *head of cattle.*

Year.	Cattle.	Horses and Ponies.	Sheep and Goats.	Carts.
1872 ..				
1873...				

Year.	Wages per diem.		Cart per diem.	Camels, &c.†
	Skilled.	Unskilled		
1872-73.				
1873-74.				

9. THE PRICE OF LABOUR has *continued to fall steadily ever since* 1869, and is now *lower in every important branch* than it was this time last year.

* Civil hospitals to which municipalities contribute are to be considered as dispensaries.—*G. R. No.* 320, *June* 24, 1874.

† Camels, donkeys, pack-bullocks, boats, or whatever may be most in use in each particular district, should be shown here.

Articles.	Quantity per Rupee, per Standard Seer.	
	On March 31, 1873.	On March 31, 1874.
Wheat		
Dál		
Rice, common.		
Jawárí		
Cotton		

10. THE PRICES OF PRODUCE exhibit *similar depression, which cannot be traced to any exceptional circumstances.* A few of the articles of consumption in this collectorate are quoted marginally. The whole will be found in Appendix *C.*

11. TAKAVI ADVANCES under Act XXVI. of 1871, *under the special sanction of Government have been made to a considerable extent this year. The greater portion has, unfortunately, been for objects denoting poverty in the agricultural classes, rather than enterprise for the purpose of improvement.*

Year.	Seed, Cattle, &c.	Permanent Improvements.
1872-73		
1873-74		

12. MANUFACTURES AND TRADE.—The chief manufactures of this district are *of cotton, printed goods, and silk.* The demand for these is said to have been *fair* this year, *but principally for exportation.* Local trade generally has *not* flourished, owing to *the indifferent season and diminution of earnings.*

13. FAIRS.—The great annual fair at was *not as well attended as usual,* and the value of sales amounted to *only* Rs. against Rs. in the previous year. The attendance was estimated at . Minor markets and fairs are held at places, *including additional ones sanctioned this year under Bombay Act IV. of* 1862.

14. THE GENERAL CONDITION of the people is at present *far from satisfactory. Low prices prevail, with no present prospect of a recovery: the ryots are unable to pay off the loans they contracted in more prosperous times, and the money-lenders are making unsparing use of the Civil Courts against them.*

III.—REVENUE.

(a)—Ordinary Administration.

15. THE JAMABANDI SETTLEMENT was effected before March 15th in all tálukas *except* *; the reasons given for delay in which by the Assistant Collector* (Mr.) *appear to me unsatisfactory.*

16. The results of the settlement were as under, and show a decrease of Rs. . From the Assistants' reports it appears that the chief reason for this is *the sale of fewer occupancies of land this year. This is what might have been expected, considering the unfavourableness of the season mentioned above.* (*N.B.*—The statement purports to show the results of the jamábandi settlement, and should therefore include only such items of revenue as are settled at the jamábandi. The column for sáyer revenue should not include abkári revenue, which is treated of in a separate paragraph, but only such items of miscellaneous revenue as come on the jamábandi accounts. Similarly the column for Local Funds should not include road and ferry tolls, &c., but only the one anna cess and such minor items as are settled at the jamábandi. It should be briefly stated in the body of the report what are the principal items of which the amounts entered in the statement are composed.—*G. R. No. 759, Feb. 2, 1882.*)

Year.	Land Revenue.			Sayer Revenue.			Local Funds.			
	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Revenue for Collection.	Interest.	Total for Collection.
1872-73 ...										
1873-74 ...										
More										
Less										

17. *The remissions granted have been trifling, and principally on account of destruction by the flood mentioned above.*

18. The settlement of the Abkári revenue managed from the tálukas and the huzur was as follows:—

Year.	Sudder Distilleries.		Farms.						Licenses.			
			Spirits.		Toddy.		Spirits & Toddy.		Opium.		Drugs.	
	Number.	Amount of Fees.	No. of Shops.	Amount.	No. of Shops.	Amount.	No. of Shops.	Amount.	No. of Shops.	Amount.	No. of Shops.	Amount.
1873-73.....												
1873-74.....												
More												
Less												

The increase in distillery fees is owing to the enhancement of still head duty at , the remainder to more competition at the annual sales.

19. The realizations of revenue of all kinds up to the 30th ultimo, and the probable state at the end of the year, are given in the margin. As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.*

Items.	Demands.	Collections August 1st to June 30th	Probable Collections in July.	Probable Balance on July 31st.	Percentage of the total demand expected to be outstanding on 31st July.
Land Revenue ..					
Sayer-Abkari ...					
Local Funds ...					
Interest.....					
Total...					

20. The amount of pressure which it has been necessary to exercise up to the 30th ultimo, in order to recover the above, may be inferred from the particulars given in the margin. *It is believed that few additional cases will arise in the current month.*

Year.	Total number of occupancies.	No. of Notices served.	Percentage of Notices served to total occupancies.	INTEREST.		DISTRAINTS.				No. OF OCCUPANCIES TRANSFERRED.		REVENUE PAYERS.		No. of Persons confined.
				No. of Cases.	Amount due.	No. of Cases.	Percentage to total occupancies.	Amount realized. Sale of property.	Amount realized. Sale of occupancy.	Number.	Percentage to total occupancies.	Number.	Percentage of Increase or Decrease.	
1880-81														
1879-80														
Increase ...														
Decrease ...														

Year.	Provincial.		Local Funds.	
	Number of Toll-bars.	Amount.	Number of Toll-bars.	Amount.

21. ROAD AND FERRY TOLLS.—*The road tolls are all farmed out, and the result of the auctions was a considerable increase, as shown marginally.*

(If any tolls are given to municipalities, two columns should be added.)

22. The ferries are *very numerous, and two additional ones have been sanctioned in the year under report. The revenue is steadily increasing.*

Head and Year.	Class I.		Class II.		Class III.		Class IV.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
Local Funds—										
1872-73										
1873-74										
Municipal—										
1872-73										
1873-74										

(If there are no ferries, the fact may be stated).

23. POISONOUS SUBSTANCES.—The extent to which Bombay Act VIII. of 1866 is in operation in this District, is shown in the margin. The proceeds are made over to *the municipalities of and in which towns alone licenses are found to be required.*

Year.	Licenses.			Fines, &c.	
	Number.		Amount.	Number of cases.	Amount.
	Ordinary.	Special.			
1872-73 ...					
1873-74 ...					

24. FORESTS.—There has been *considerable increase* in the Forest revenue during the past year, owing to *the introduction of departmental cutting.* Forest demarcation has been *proceeded with, and will be completed in one more season.* Free grants of timber have been made by the Collector under the prescribed rules to the extent shown in the margin. *The large increase is owing chiefly to a fire which destroyed nearly the whole village of*

Year.	Receipts	Expenditure.
1872-73 ...		
1873-74 ...		

Year.	Village Chauris, &c.		Village Temples, &c.		Agriculturists.			
					Houses.		Implements.	
	Cases.	Amount.	Cases.	Amount.	Cases.	Amount.	Cases.	Amount.
1872-73 ...								
1873-74 ...								

25. STAMPS.—The principal facts connected with my function as Collector of Stamp Revenue are shown marginally. *The return to the old system of selling Court Fee Stamps has been found a great improvement.*

Year.	Sale of Stamps.			Prosecutions.			Fees.			Exchanges.	
	Number of Vendors.	Amount. Court Fees.	Amount. General.	Number of Cases.	Number of Convictions.	Amount of Fines.	Adjudication.	Unstamped Papers.	Insufficiently stamped papers.	Number.	Amount.

26. SPECIAL TAXATION.—

(Here report on any special taxation which may from time to time be in force.)

FORM of License Tax Return to be adopted in paragraph 26 of the Collectors' Administration Reports.

Class.	Rate of Assessment.	Original Assessment. Number.	Original Assessment. Amount.	Results of Appeal. No. of Appeals.	Results of Appeal. No. of Appeals on which remissions were granted.	Results of Appeal. Amount Remitted.	Amount for collection, being difference between Cols. 4 & 7.	Realizations and Balances. Amount collected.	Realizations and Balances. Balance outstanding at end of year.
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.			Rs.	Rs.	Rs.	Rs.

N. B.—The above return is to be prepared for the financial year ending 31st March.—*G. R. No.* 3800, *June* 13, 1882.

27. MINORS' ESTATES.—There were minors' estates in my charge on June 30th, and in instances I was guardian also. The marginal table gives the the principal particulars in each case except those relating to finance, which are as under:—

Names of Minors.	Age.	Native Place.	Sections of Minors' Act under which charge is held.	Place of education (if any).

Receipts.	Disbursements.	Balance at the end of the year.		Value of Moveable Property in hand.	Area of land under management
		In Cash.	In Government Paper.		

Two estates of and have been surrendered during the year—the former on expiration of minority, and the latter on transfer of guardianship to

28. VILLAGE OFFICERS.—The efficiency of the village revenue officers and the individual changes which have taken place, are shown in the margin.

Office.	Total Number in the Collectorate.	Revenue Offences punished by		Percentage of village officers punished during the year.	Vacancies during the year.			Vacant on June 30th.
		Fine, &c.	Dismissal.		By Death or Resignation.	By Rotation.	By Dismissal.	
Revenue Patel ...								
Village Accountant								

There are Patels' and Kúlkarnis' watans in the collectorate, and registers have been completed for of the former, and of the latter.

(b)—Supervision.

29. As this collectorate contains *ten* tálukas, it is necessary that the Collector should personally do the jamabandi of *two and three tálukas in alternate years*, so as to carry out the order of Government that the whole collectorate shall pass under his immediate supervision once in four years. The rotation here established and the tálukas settled by me this year, are as per margin.

1870-71	1871-72	1872-73	1873-74
Dhánu.....	.....	.....	.....
.....	.....	.....	Kalyán
.....	Mahim ...	.....	.....
.....	.....	Bassein ...	.....
.....	Panwel ...	.....	.....
.....	.....	Nasrápur. .	.....
.....	.....	.....	Murbár.
.....	Sháhpur ...	.....	.....
Bhewndy. .	.....	.....	.....
.....	.....	.....	Kolwan.

30. THE HUZUR ACCOUNTS DEPARTMENT AND RECORD ROOM were examined between the and of *October* last. The

English memorandum of errors, &c., was despatched to the Huzur Deputy Collector on the idem, and was finally disposed of on _____.

31. The amount of GENERAL INSPECTION of certain kinds, performed by myself personally, and *with the aid of the Daftardár and Supernumerary Assistants in my camp*, is as under:—

Collectorate, Total of			Of which were visited			Accounts examined.			Records examined.			Ryots' Receipt Books examined		Boundary Marks examined	
Mámlatdárs' Stations.	Máhálkaris' Stations.	Villages.	Mámlatdárs' Stations.	Máhálkaris' Stations.	Villages.	Mámlatdárs' Stations.	Máhálkaris' Stations.	Villages.	Mámlatdárs' Stations.	Máhálkaris' Stations.	Villages.	In how many villages.	Number of Books.	In how many villages.	Number of Marks.

A return of places at which I have resided during the year accompanies this report as Appendix *D*.

32. There are 15 SUB-REGISTRY OFFICES in my charge, the whole of which I duly examined, *excepting two, to which my Registration Clerk was deputed*. The prescribed reports have been made to the Inspector-General of Registration.

Offices.	Revenue.	Magisterial.	Offices.	Revenue.	Magisterial.
Huzur			Shápur		
Dhánu			Murbár		
Mahim			Kolwan		
Bassein			Nasrápur		
Bhewndy			Panwel		
Kalyán					

33. The destruction of USELESS RECORDS is *much in arrears*, as will be seen from the marginal table showing the latest year up to which they have been destroyed in each office.

Results—Cases.	Abkári.	City Survey	Boundary Marks.	Special Taxation.
Confirmed				
Modified				
Reversed				
Pending				
Total				

34. MY APPELLATE JURISDICTION has been exercised with the results, and to the extent, shown in the margin.

35. THE COTTON FRAUDS ACT *is worked by one Inspector and Sub-Inspectors. The extent of their charge, and number of offences brought to light, are shown marginally. There is an increase of offences in the present year, which is attributed to the greater temptation to adulterate, caused by the extremely low price of cotton.*

Total Number of.					Number of Persons.		
Steam Ginning Factories.	Spinning Mills.	Spinning and Weaving Mills.	Half Presses.	Full Pressees.	Prosecuted.	Convicted.	Acquitted.

(c)—*Special Measures.*

36. SETTLEMENTS.—*The Revenue Survey Settlement was introduced into the táluka of during the year under report, and the jamabandi of the táluka was also done by the department consequent on the settlement of the previous year. The re-settlement of the táluka has been taken in hand, as the preseut term will expire in* 1876-77.

37. *A City Survey under Bombay Act IV.* of 1868, *is in progress in the town of . The measurement is stated by the Superintendent of Survey to be about three-fourths completed. The inquiry is being performed by two Special Deputy Collectors, and has advanced as shown in the margin. It is expected that the Survey will be completed by December 31st,* 1874, *and the inquiry six months later.*

Years.	Decisions.		Sanads.		Estimated Balance.	
	Passed.	Pending.	Required.	Issued.	Decisions.	Sanads.
Previous years.						
1872-73 ...						
1873-74 ...						
Total...						

(If there be no City Survey the fact may be stated.)

38. *The Alienation settlements have been almost completed, but the re-issue of Sanads, containing the area and quit-rent according to the Survey, will probably be prolonged for two years to come.*

Nature of Settlement.	Work done in 1872-73.		Work done in 1873-74.		Estimated balance of work remaining.		
	Cases decided.	Sanads issued.	Cases decided.	Sanads issued.	Cases pending.	Sanads to be issued.	Sanads to be re-issued.
Under Bombay Act II. of 1863.							
Hereditary Officers ...							
Village servants							

39. WASTE LANDS.—*There is only one tâluka in which so much waste land exists that special measures have been sanctioned to promote its cultivation. Their effect has not as yet been very great, and certain modifications of system have been suggested. Two additional leases have been granted for the reclamation of acres of salt land.*

Extent of cultivable area, for		Taken up in		Waste remaining August 1st 1874.	Percentage of cultivable land lying waste in	
1872-73.	1873-74.	1872-73.	1873-74.		1872-73.	1873-74.

(Should there be mines or quarries worthy of special notice, a paragraph 39 A may be inserted here.)

40. AGRICULTURE.—*The Inspector of Cotton and Agriculture (Mr.) has been chiefly engaged in the supervision of the Model Farm at . The results, given in the margin, are not very encouraging, but this seems attributable to the unfavourable season, which has affected all cultivators alike.*

Total Receipts.	Total Expenditure.	Difference, Profit or Loss.	Percentage on Capital Rs.

41. *Mr. has also supervised the special experiments detailed below:—*

(*a*) *Carolina rice.*
(*b*) *Baobab trees.*
(*c*) *Introduction of the bamboo.*

(*State briefly the general result in each case.*)

(If there be no Inspector, any experiments made by the Collector or private individuals may be mentioned, or the fact stated that there is nothing worthy of record.)

1872-73.		1873-74.	
Area.	Estimated produce.	Area.	Estimated produce.

42. THE CULTIVATION OF COTTON has *been slightly extended during the year under report, but the outturn shows a falling off.* Further details will be found in Appendix *E.*

43. HORSE-BREEDING has been promoted by the Government Stud, as shown marginally. The annual Horse Show at was better attended than usual.

Year.	Government Stallions.	Mares covered.
1872-73.		
1873-74.		

(If there be no Stallions, or Shows, the fact should be stated)

IV.—CIVIL.

44. The extent to which Government is involved in litigation, and the results during the year of report, are summarized marginally, and given in detail in Appendix *F. The most important decision was that of the High Court in* *vs.* *by which the principle has been laid down in favour of Government that—*

Pending on July 1st, 1873.		Additional 1873-74.		Decisions.				Pending on June 30th, 1874.	
				For Government.		Against Government.			
Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.

45. Mámlatdárs' decisions under Bombay Act V. of 1864* were supervised to the extent marginally noted. The number of cases which I found to have been disposed of unsatisfactorily was per cent. of the total. *The people continue to avail themselves very sparingly of this method of redress.*

Year.	Number of Cases decided.	Number examined.	
		On reference from Assistants	Personally.

* Now Act III. of 1876

V.—MAGISTERIAL.

Year.	Offences.	Number of persons dealt with by		Number of persons convicted.	Number undisposed of at end of year.
		Magistrates.	Sessions Court.		
1882.....					
1883.....					

46. The general state of crime, and the action on it of the magisterial authorities, is shown in the margin.

Year.	Original.			Appellate.			Scrutiny.	
	Number of Cases tried.	Accused.		Cases.			Cases.	
		Convicted.	Acquitted.	Confirmed.	Modified.	Reversed.	Examined.	Further action taken.
1872								
1873								

47. The exercise of my own jurisdiction has been to the extent shown in the margin. *In one case I have been obliged to obtain the sanction of Government to the reduction of a Magistrate (Ráo Sáheb) from the 2nd to the 3rd Class.*

48. The action of the Police is summarized in the margin. The control of the District Magistrate has during the year been exercised (1) *in a redistribution of the Police*; (2) *in the sanction of a set of rules for processions at the time of the Moharam.*

Year.	Cases investigated.	Arrested Persons.				Number of cases in which offenders remained undiscovered.	Property.		
		Convicted.	Acquitted.	Undisposed of.	Total.		Cases.	Amount.	
								Stolen.	Recovered.
1872									
1873									

49. The Village Police are under the authority of the District Magistrate *alone, no powers having been conferred on the Superintendent of Police under Bombay Act VII., 1867, Section* 44. The principal facts regarding the office of Police Patel are given in the margin. *Thirty*

Year.	Police Patelships in the Collectorate.	Police Offences punished by		Vacancies.			Vacant on June 30th.
		Fine, Imprisonment, &c.	Dismissed.	On Death or Resignation	By Rotation.	By Dismissal.	
1872-73 ...							
1873-74 ...							

Patels hold commissions under Section 15, clause 1, of Bombay Act VIII., 1867.

By District Magistrate.	By Huzur Deputy Collector.	By other First Class Magistrates.

50. The visitation of the District Jail, under Section 37 of Bombay Act IV., 1865, and the standing orders of Government, has been duly performed.

51. The working of the Cattle Trespass Act is shown in the accompanying table: —

Year.	Number of Cattle Pounds.	Cattle.		Receipts.	Expenditure.	Balance transferred	
		Impounded.	Sold.			To Local Funds.	To Municipal Funds.
1872-73 ...							
1873-74 ...							

52. The Arms Act* (XXXI. of 1860) is in force in *all respects* in this district. The year under report shows a *considerable increase* in licenses issued, which appears attributable *to the reduced stringency consequent on Government Resolution, Judicial Department, No.* 3706 *of July 9th*, 1873.

Year.	Licenses issued			Penalties.	
	Dealing in Arms.	Carrying Arms.	Travelling.	Cases.	Amount.
1872-73 ...					
1873-74 ...					

VI.—Public Works.

Meeting.	Date.	Members present.
Half-yearly	July 11th	10
Accounts	August 3rd.....	11
Budget	September 5th	13
Special	November 11th.....	9
Half-yearly	January 13th.....	12
Special	April 20th	8

53. The District Local Fund Committee has during the year held the meetings named marginally. In cases decisions were passed by correspondence, under rule 19. For the execution of works the Committee *have their own Engineer, Mr.* , C.E.

* Now Act XI. of 1878 repealed in part by Act XI. of 1882.

54. The receipts and disbursements during the year 1873-74 were as under:—

Receipts.		Disbursements.	
Balance April 1st, 1873		Establishment	
One-anna cess		New Works	
Tolls		Repairs	
Ferries		Provincial Contributions	
Pounds		Medical charges	
Travellers' Bungalows		Miscellaneous	
Contributions		Balance March 31st, 1874	
Miscellaneous			

55. The receipts show *an increase* of Rs. compared with 1872-73. The principal objects of expenditure were as shown in the margin. The expenditure of the one-anna cess within táluka limits has been *strictly attended to. One-fifth of the receipts, after deducting establishment, has been devoted to water-supply, according to custom.*

Original Works.							Repairs.					
Roads in Miles.	Bridges.	Tanks.	Wells.	Dharamsálas and Travellers' bungalows.	Dispensaries.	Other Works.	Roads in Miles.	Tanks and wells.	Dharamsalas and Travellers' bungalows.	Dispensaries.	Roadside trees.	Other Works.

56. *There are no works of public improvement in progress at the charge of Imperial or Provincial Funds. The Committee consider that a grant is urgently required for . The Collector also has long pointed out the want of a new Mámlatdár's kacheri at*

VII.—Municipalities.

City Municipalities..	
Town do. ...	
Total...	

57. The total number of Municipalities, and their classification, is shown in the margin. New municipalities have been established during the year at

58. The following summary gives the *actual* or *bona-fide* income and expenditure of each municipality, and the real balance, exclusive of deposits, as also the incidence of taxation. Full details will be found in Appendix *G*.

Name of Municipality.	Receipts.						Expenditure.								Net Cash Balance.	Incidence of Taxation per Head.
	Octroi.	House Tax.	Toll and Wheel Tax.	Assessed Taxes.	Miscellaneous.	Total.	Establishment.	Safety.	Health.	Instruction.	Convenience. Original Works.	Convenience. Repairs.	Miscellaneous.	Total.		

VIII.—Education.

59. The following is an account of the Funds administered by the District Local Fund Committee :—

Receipts.	Rs. a. p.	Disbursements.	Rs. a. p.
Balance April 1st, 1873		Supervision	
School Fee Fund		School Charges	
One-anna Cess		Scholarships	
Contributions, Government		School-houses, new	
Do. Private		Do. repairs	
Miscellaneous		Miscellaneous	
		Balance March 31st, 1874	

60. The principal statistics relating to education are given in the margin. I have visited schools in the course of the year.

Year.	Schools. Superior. No.	Schools. Superior. Scholars.	Schools. Primary. No.	Schools. Primary. Scholars.	Number of Scholarships.	Number of New School-houses erected.
1872-73						
1873-74						

IX.—Special Duties.

61. I was appointed by Government Resolution No. of member of a Committee to report on and was absent from my charge and at Poona for the purpose from to

I have, &c.,
(Signed) A. B.,
Collector of

In order to enable Government to see how the rules for the employment of graduates are working, each Collector should show in his Administration Report the number of applications (giving names) received during the year, and how they have been dealt with.—*G. R. No. 478, 29th January* 1879.

APPENDICES.

Appendix *A.* (Para. 2.)

Statement showing the Officers at the —— Collector's disposal, and the manner in which they were employed, during the year ending on 30th June 1874.

Names of Officers.	Grade.	From what date to what date.	Nature of Employment.

(This should be prepared from the Collector's records.)

Appendix *B.* (Para. 8.)

Statement of Agricultural Stock in the——Collectorate.

Cattle and other Quadrupeds.									Ploughs.		Carts.	
Bullocks.	Cows.	Buffaloes. Female.	Buffaloes. Male.	Horses.	Mares.	Foals.	Asses.	Sheep and Goats.	With two bullocks.	With four bullocks.	Riding carts.	Carts used in carrying loads.

(This should be prepared from an extract of táluka No. 34, which should be obtained for the purpose.)

APPENDIX C. (Para. 10.)

Statement of Prices of Produce in the—— Collectorate.

Month.	Per Standard Maund.												Per Cubic Foot.	
	Wheat.	Barley.	Rice—best sort.	Rice—common.	Bájri.	Jawár.	Gram.	Salt.	Flour.	Dál.	Ghi.	Firewood.	Timber, toak.	Timber, jungle.
All 12 to be shown ...														

(This can be prepared from the record of Prices Current kept at the huzur.)

APPENDIX D. (Para. 31.)

Statement showing the places at which the Collector of—— resided during the year ending on 30th June 1874.

Name of place.	From what date to what date	No. of days.	Remarks.

(This should be prepared from the Collector's own records. The monthly Batta Bills will be found useful.)

APPENDIX E. (Para. 42.)

Statement of Area under Cotton Cultivation and Estimated Produce during the season of 1873-74, *as compared with the preceding season* 1872-73.

Year.	Exotic.		Indigenous.		Total.	
	Area under Cultivation.	Estimated Produce.	Area under Cultivation.	Estimated Produce.	Area under Cultivation.	Estimated Produce.
1872-73						
1873-74						
Less						
More						

(To be prepared from the Mámlatdárs' returns, *vide* Remarks on Táluka No. 34, para. 4.)

APPENDIX *F.* (Para. 44.)

Statement of Civil Suits by, or against, Government or its Officers, during the year ending on 30th June 1874.

No.	Original Suits.							Appeals.			Remarks as to application for review, if any, cause of extraordinary delay, &c.
	Names of Parties.		Subject of Suit.	Value of Suits.	Date of Suit.	Court adjudicating.	Decision with date or compromise.	Party appealing.	Court appealed to.	Decision.	
	Plaintiff.	Defendant.									

(The Government Pleader at the Sadar Station and the Collector's records, will supply all the information required for the preparation of this.)

APPENDIX G. (Para. 58.)

Statement of Receipts and Expenditure of the Municipalities in the Collectorate, for the year ending March 31st, 1874.

Names of Municipalities.	Population within Municipal limits.	Receipts.											Incidence of Taxation.†		
		Balance.		Octroi.	House tax.	Tolls and Wheel taxes.	Assessed Tax.	*Miscellaneous.	Debt.			Grand Total.	Average incidence per head of taxation.	Average incidence per head of house tax.	Average incidence per head of assessed taxes.
		Deposits.	Actual Municipal balance.						Loans.	Deposits.	Advances repayable, &c.				

* To include Rents, Licenses, Contributions, Fines, Sale of Land, and other *bona fide* receipts.
† Receipts which are not of the nature of taxation, such as land sales, should be excluded from the calculation.

APPENDIX G. (Para. 58)—*continued.*

| | Expenditure. | | |

APPENDIX *H.*

Form of General Report to be made annually by Assistant Collectors, in accordance with G. R. No. 4091, *October* 12, 1871. (*Chapter IV., Order* 59.)

No. OF 1872.

From A. B.,

First Assistant Collector and Magistrate, F. P.,

To C. D.,

Collector and Magistrate of E.

July 5th, 1872.

SIR,—I have the honour to submit the Annual Report on the administration of my charge, which is composed of the tálukas specified marginally, and has been under me *since March 11th*, 1871 (*or since November 1st*, 1871, *previous to which date they were under Mr.*_____, *who has supplied to me the necessary information relating to his own time.*)

Tálukas.	Area in Square Miles.	Population.
A.		To be given as in the Imperial census. —G. R. No. 2505, May 20, 1874.
B.		
C.		
Total.....		

2. A return of places at which I have resided during the year, and the number of days spent at each, is forwarded herewith (Appendix No. I.)

Residence during the year.

II.—REVENUE. (*a*)—*Jamabandi.*

3. The Jamabandi Settlement was effected during the periods stated in the margin. *That of táluka C. was delayed beyond the prescribed period because I was called away to*_____ *for a few days to meet the Revenue Commissioner* (*or as the case may be*).

Tálukas.	Commenced.	Completed.
A.	December 15th .	January 10th.
B.	January 2nd ...	February 10th.
C.	February 20th .	March 20th ...

4. The results of the Settlement are as under :—

Talukas.	Land Revenue.			Sayer Revenue.			Local Funds.		Interest.	Total for Collection.
	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Revenue for Collection.		
A.										
B.										
C.										
Total...										

5. A comparison with the settlement of last year, reported in my No. of , gives a net *increase* of Rs. as per margin. The causes of this are given in detail in Appendix II., and may be said to be principally *the taking up of new land for cultivation, and better competition at the auction of date trees.*

Tálukas.	More.	Less.	Net Increase.
A.			
B.			
C.			
Total...			

6. A few remissions, amounting in all to Rs. , have been granted, as detailed in Appendix III. The principal one is of Rs. on account *of a fire which destroyed* 26 *houses in the village of*

7. Takávi advances have been made to a few ryots, as shown in Appendix IV.

(*N.B.*—If there be no remissions or takávi, the fact should be simply stated in these paragraphs, and blank Appendices will not be necessary.)

8. The Abkári revenue of these districts, *exclusive of the sale of date trees, which has been referred to in connection with the Jamabandi, is considerable, and is managed on the farming system. The sums obtained at the public auctions are shown marginally, and are an increase of*

Ta'lukas.	Spirits.		Toddy.		Total.	
	Shops.	Amount	Shops.	Amount	Shops.	Amount
A						
B						
C						
Total ..						

Rs. *over last year.*

N.B.—If there be no Abkári revenue, the fact should be stated in this paragraph.)

9. The marginal table gives the state on July 1st of the collection of the total Government demands (*i.e.*, realizable revenue) ascertained up to that date, including those arising subsequently to the Jamabandi. The result appears *satisfactory in all the tálukas excepting B, the inefficiency of the Mámlatdár of which, Azam——, has been brought to the notice of the Collector.*

Tálukas.	Demands.	Collections.	Instalments due in future years.	Balance now outstanding.
A ...	1. Land Revenue, including miscellaneous receipts. 2. Receipts from Stamps, Abkári, and all sources coming under the head of Sayer.			
B				
C				
Total.				

10. The season has *on the whole been an average one, except in Táluka A, where the late and rather scanty fall of rain has checked and injured the rice crops, which are the staple of the eastern portion, while somewhat favouring the wheat, for which the western is noted.*

Ta'lukas.	Rainfall.	
	Average of five preceding years.	Current year.
A		
B		
C		

11. The general condition and prospects of my charge, in a material point of view, are *decidedly favourable. In Táluka A nearly all waste land has been taken up, the value of occupancies is considerable, and the accumulation of capital progresses. In Táluka B the waste is larger, but is being gradually taken up, and is now only one-third of what it was ten years ago. Táluka C is a more backward district with a considerable amount of forest, and a large aboriginal population of Bhils & Chodras. Still cultivation there has increased by 20 per cent. within the last five years. The progress in cultivated land since last year is shown in the margin, as also the area still available. The latter includes three reclamations from the sea, which offer fair prospects to any persons willing to undertake them.*

Ta'lukas.	Cultivation.		More.	Less.	Arable Area still available.
	1870-71.	1871-72.			
A					
B					
Total...					

II—Revenue. (*b*)—*Supervision.*

12. The comparisons of the Táluka Tálebands of the past year (1870-71) required by Government Resolution No. 1454 of November 6th, 1869, were duly completed on the dates given marginally, and in the manner prescribed at page 233 of the Manual of Revenue Accounts. *The accounts of Tálukas A and C were in good order, but in those of Táluka B some errors were detected, which have been rectified.*

Ta'lukas.	Date.
A.....	
B.....	

13. The examinations of the Táluka accounts were effected in general accordance with the directions at pages 95 to 98 of the Manual, at the periods stated in the margin. *I regret that I was unable to make the second examination of the accounts of Táluka C, owing to a severe accident which occurred when I was at the other end of my charge and incapacitat-*

Ta'lukas.	First Examination.	Second Examination.
	Dates.	Dates.
A	October 10th to 20th ...	March 4th to 10th.
B	November 9th to 17th...	April 20th to 29th.

ed me from travelling for five weeks. The comparison of Huzur No. 3 with the Day Books and other expansions (Manual, page 291) was made *at the same time as the inspection of the rest of the accounts, and errors which were detected were reported at once to the Collector.*

14. The amount of village inspection which I have performed

Tá'lukas.	Villages.				Ryots' Receipts Books Examined.		Boundary Marks Examined.	
	Total Number.	Number visited.	No. in which accounts examined.	No. in which records examined.	In how many Villages.	No. of Books.	In how many Villages.	No. of Fields.
A								
B								
Total.....								

personally is shown above. The performance of their duties by the village accountants is on the whole *good*, as shown by the general application of the prescribed tests (Manual, pages 2 to 6, 16, and 68); but out of a total number of 150 it has been necessary to *reprimand twenty, to fine ten, and to dismiss two, one of whom was prosecuted criminally and convicted.*

15. Income Tax.

16. Non-agricultural Tax.

III.—Civil.

17. The number of cases decided by Mámlatdárs under Act V. of 1864 (Bombay), and the results of my supervision, are given in the margin. The Collector has administered reprimands in of the cases referred to him, for injustice or carelessness. On the whole the work is fairly done *except by Azam_____, Mámlatdár of A.*

Táluka.	Number of cases decided.	Number examined.	Number referred to Collector.
A			
B			
Total...			

18. The records of the Sub-Registry Offices in my charge have been duly examined, as shown marginally, and reports have been made to the District Registrar of all errors, neglects, and doubtful practices observed. The office at _____ was in *particularly bad order during the time of Sub-Registrar* _____

TALUKAS.	Date of Examination.
A	
B	

IV.—MAGISTERIAL.

19. The extent to which my own original jurisdiction has been exercised, and the results of the control exercised over it by superior authority, are given in the margin.

TALUKAS.	Number of cases tried.	Number of accused.	Number of accused.				On Appeal or Revision, Number of Sentences.		
			Committed to Session.	Convicted.	Acquitted.	Discharged.	Confirmed.	Modified.	Reversed.
A									
B									
Total...									

20. I was invested on *January 10th*, 1869, with powers to hear appeals from the decisions of Subordinate Magistrates. The marginal table gives the number of cases disposed of by each Sub-Magistrate in my charge with the results of my exercise of the above power, and also of the references for revision which I have made to the District Magistrate on scrutiny of the daily abstracts of cases, and a percentage of the cases themselves, as required by Government Resolution, Judicial Department, No. 2942, of October 10th, 1867.

TALUKAS.	Names of Sub-Magistrates.	Powers exercised.	Number of		On Appeal or Revision, Number of Individual Sentences.		
			Cases.	Persons convicted.	Confirmed.	Modified.	Reversed.
A	M N ...	1st Class ...					
	N O ...	2nd „ ...					
B	P Q ...	1st „ ...					
Total...	.....	.....					

(If the Assistant has no powers of appeal, the last three columns will contain the results of revision only, and the commencement of the paragraph should be modified so as to state with whom the appellate powers rest.)

21. The————Railway passes through the ——— táluka of my charge. The number of ordinary railway offences occurring is *not such as to call for special remark. Three* serious accidents have occurred, *at two of which I repaired to the spot and took all necessary measures as required by Government Resolution, Railway Department, No.* 2271 *of November* 2*nd*, 1868, *and the orders of the Police Commissioner. No wrecks have occurred.*

(If there be no railway, the fact should be stated.)

22. Act No. VIII. of 1870, for the Prevention of Female Infanticide, has been made applicable to my charge, and I have carefully supervised the establishments prescribed by Government in the rules. The result is on the whole *satisfactory.* The number of persons dealt with under the European Vagrancy Act has been , of whom were forwarded to other Stations, and sent to the Workhouse at Bombay.

(*N.B.*—Any other special Acts which may be in force should be noticed here, and reference to the Infanticide Act will of course be omitted if it be not in force.)

V.—Public Works.

23. *Local Funds.*—The assignments in the Budget for 1871-72 to each of the tálukas in my charge were as shown above.

Talukas.	Original Works.				Repairs.				Establishments.				Total.
	Communications.	Water Supply.	Dispensaries, &c.	Other Public Improvements.	Communications.	Water Supply.	Dispensaries, &c.	Other Public Improvements.	Supervision.	Dispensaries, &c.	Vaccination.	Other Heads.	
A													
B													
Total.....													

Talukas.	Original Works				Repairs.					Total Number of Works.	Total Amount to be expended.	On April 1st.	
	Roads, in miles.	Tanks and Wells.	Bridges.	Other Works.	Miles of Roads.	Tanks and Wells.	Dispensaries, &c.	Dharmsálás.	Other Works.			No. of Works unfinished.	Balance not expended.
A													
B													
Total ...													

The works which were entrusted for execution to the Táluka Committees, and the extent to which they have been completed, are stated marginally. The works *unfinished are all wells which could not be completed, owing to the excess of water, till a late date.*

Talukas.	Number of Members.	Meetings.			Inspections.		
		Number held.	Average Attendance.	Number of times the Assistant was present.	Number held.	Number of Works inspected.	Average number of times each member attended.
A							
B							
Total ...							

24. The number of meetings held by each Committee, and the extent of their inspections of works, are shown marginally. The Mámlatdárs have *all, except Azam——— of Táluka———* made the quarterly inspections required by Rule XXVIII. The most efficient members of Committees are——— and———of Táluka A, ——of Táluka B, and ——of Táluka C.

Talukas.	Planted in former years and still thriving.		Planted in the present year.			Amount expended in the year.
	Miles of road.	Number of trees.	Miles of road.	Still alive.	Since dead.	
A						
B						
Total...						

25. The planting of roadside trees has been carefully attended to with the results specified in the margin. The system adopted has been that of *rearing the plants in pots at a few central places, and planting them out after two years' growth.*

26. *Imperial and Provincial Works.—No Imperial works are in progress in my districts.* The provincial road from———*to* ———*passes through the*——— Táluka, and is approaching *completion. The several classes of works on which I have spent my discretionary allowances are stated in the margin. For further details I beg to refer to Appendix V.*

Talukás.	Class of Works.	Amount.
A		
B		

27. The general progress of the works throughout my charge during the year has been *satisfactory, but the Committees all concur in considering a bridge over the river———at———to be the most urgent want of these Districts. The Committee of Táluka A also press for a Dispensary at———. In both these works the aid of Government will be indispensable.*

VI.—Municipalities.

28. There are————Municipalities in my charge, and their income and expenditure during 1871-72 are given in the margin. The most important improvements which were undertaken were (here name a few of leading interest). The Municipalities of ——— and ——— may be placed in the first rank for intelligence and activity, followed by that of———. Among individual Commissioners those here named are undoubtedly the foremost in recognizing their duties to the communities they represent. *In two instances contributions for public purposes have been made by private individuals.*

Tálukas.	Name of Town.	Income.						Expenditure.								
		Balance.	Tolls.	Town Duties.	Taxes.	Rents.	Other Items.	Total.	Establishment.	Lighting.	Watering.	Conservancy.	Fine.	P. Works, new.	P. Works, repairs.	Education.	Dispensaries, &c.	Miscellaneous.	Total.	Balance.
A	D...																			
	E...																			
B	F...																			
	G...																			
Total...																				

Name of Municipality.	Name of Commissioner.

Name of Municipality.	Name of Contributor.	Amount.	Object.

(If there be no Municipalities, the fact will be stated.)

VII.—Public Health.

29. The extent of general conservancy in towns may be inferred from the expenditure shown in the last paragraph. The particulars of Dispensaries are as per margin. That at———is the most successful, owing to *the efficiency and deserved popularity of*——, *the Hospital Assistant in charge of it. The opening of a new Dispensary at*————*is contemplated during the present year.*

Ta'lukas.	Name of Town.	Patients.		Cost in 1871-72 to			
		In.	Out.	Government.	Local Funds or Municipality.	Contributions.	Total.

30. As far as I am able to judge from the duplicate weekly returns which I receive from the Vaccinators, vaccination progresses *fairly throughout my charge. One instance of misconduct of a Vaccinator has been brought to the notice of the Superintendent. In two villages some opposition arose, but on the Mámlatdár of Táluka A visiting them, the people's fears were allayed.* The total number of vaccinated children is——.

31. The population and resources of my charge, according to the annual census taken in July 1871, in Village Form No. 13, are as per margin. The mortuary and other returns of a general statistical nature have been tested in villages selected for the purpose, and on the whole are *fairly and carefully kept.* The subject of extramural burial and burning grounds has engaged attention, and there are now *only*——places unprovided with such accommodation.

Ta'lukas.	Human Beings. Males.	Females.	Total.	Houses.	Cattle.	Ploughs.	Carts.
A							
B							
Total...							

32. *No special disease or epidemic has made its appearance this season.*

(If cholera, small-pox or other disease has broken out, any useful particulars should be given.)

VIII.—Education.

33. The number of schools in my charge and of school-houses specially erected for them are stated marginally. I have visited every *primary* school once during the year, as required, and have in——instances communicated with the Educational authorities regarding irregularities and other matters. I have recommended *the erection of school-buildings at——and——, as also (here state anything else of interest.)*

Ta'lukas.	Anglo-Vernacular.	Primary.	Number of Government School-houses.
A			
B			
Total...			

IX.—Special Duties.

34. I was appointed by Government Resolution——Department, No.——of——, to the special duty of *reporting*

upon the salt lands in the Collectorate, with a view to their reclamation. My report, submitted on ———, No. ———, showed that ——— acres were so available.

(If no special duty has been assigned, this section may be omitted.)

APPENDICES TO THE REPORT.

APPENDIX I. (*Para.* 2.)

Statement showing the number of places at which the——Assistant Collector———————resided during 1871–72.

Name of Place.	From what date to what date.	No. of Days.	REMARKS.
1*st.*—Head Quarters.....			———was absent from the———to the———, and———acted for———during that period.
2*nd.*—			

Note.—The camps should be shown consecutively as the officer moved, and Mámlatdárs' and Máhalkáris' stations marked with asterisks.

APPENDIX II. (*Para.* 5.)

Statement of Causes of Increase and Decrease in Revenue during 1871-72. (Vide *page* 301 *of Revenue Accounts Manual.*)

No.	Causes.	Amount.	Total.	Grand Total.

APPENDIX III. (*Para.* 6.)

Statement of Remissions granted during 1871-72. (Vide *page* 316 *of Revenue Accounts Manual.*)

Number.	Táluka.	Causes and Amount.								REMARKS.
		First introduction of Survey rates.	Land taken up for roads.	Absconding of ryots paying Salámi.	Overflowing of salt water.	Injury by locusts.	Assessment remitted till Survey on ryots' holdings.	Fire.	Total.	

Note—The number of columns will vary with that of causes.

APPENDIX IV. (*Para 7.*)

Statement of Takávi Advances made during 1871-72.

Number.	Tálukas.	Takávi.				Collections made and Balances written off.				Balances outstanding.		
		No. of Villages.	Advance made in the current year.	Balances of former years' advances.	Total.	Collections on account of current year's advances.	Collections on account of former years' advances.	Amount written off as irrecoverable on account of former years' advances.	Total.	On account of current years' advances.	On account of former years' advances.	Total.

APPENDIX V. (*Para.* 26.)

Works sanctioned and executed out of the Discretionary Allowance during 1871-72. (Vide *page* 312 *of Revenue Accounts Manual*).

Tálukas.	Villages.	Description of work.	Amount.			Amount expended.	Remarks.
			Sanctioned out of the Discretionary Allowances.	Contributions by Ryots.	Total.		

Appendix B.

PERIODICAL RETURNS AND REPORTS MADE BY COLLECTORS.

To Commissioners.

(1).—*Annual.*

Administration Report (General)	August 1.
Local Fund Report	September 1.
Local Fund Budget	Do. 15.
Report on the state of Crops, Weather and Health.	October 1.
Statement shewing the alienations of land for charitable or public purposes or performance of public-service	April 1.
Jamabandi Report	September 1.

(2).—*Quarterly.*

Register of unanswered references from and to Commissioner	
Return of Inám lands commuted into Cash payments	
Statement of Refunds of over-collections	

To Government.

(1).—*Annual.*

Return showing the result of the proceedings held under the European Vagrancy Act	January 1.
Return showing the result of the measures taken to exterminate wild beasts and snakes	March 1.
Information in regard to Jute and Cotton Mills worked by steam	May 1.

(2).—*Quarterly.*

Register of unanswered references from and to Government in all Departments	
Returns of Offences against Coinage Act XXIII. of 1870	

To Consulting Engineer for Railways.

Annual.

Register of land made over to Railway Companies during the year	January 1.

To Chief Engineer for Irrigation.

Annual.

Original Registers of rain-fall	January 1.

To Superintendent Great Trigonometrical Survey of India.

Annual.

Report on the condition of Trigonometrical Survey Stations	January 1.

To Commissioner of Customs.

Annual.

Report regarding the annual sale of Opium Licenses	January 1.

To Sanitary Commissioner.

Annual.

Return showing the Sanitary improvements that have been carried out by Municipalities and Local Funds	January 1.

Monthly.

Return of Rainfall

To Executive Engineer for Irrigation.

Annual.

Irrigation Statistics	August 1.

To Accountant General.

Annual.

Municipal Accounts	April 1.
Municipal Budget	January 1.

To Deputy Surgeon General of the Division.

Annual.

Returns of Receipts and Expenditure in Charitable Dispensaries	April.

ACCOUNT DEPARTMENT.

To Government.

1.	Price Current List	First of the month.
2.	Statement of Prices Current of Food Grains...	Bi-monthly.

To Commissioner.

Annual.

1.	Report of all instances coming under the operation of Section 17 of the Indian Coinage Act...	January.

Quarterly.

2. Statement of Revenue Refunds up to Rs. 100.

Monthly.

3. Statement of Takávi Advances.....10th of the month.
4. Certificate regarding the Comparison of Táluka Form No. 2 with Huzur Form No. 3...10th of the month.

VERNACULAR PERIODICAL RETURNS SENT TO THE COMMISSIONER FROM THE COLLECTOR'S OFFICE.

Annual.

1. Jamabandi Statements .....September 1.

Half-yearly.

2. Statement of Watandars who have accepted the Watan settlement .....
3. Unanswered references .....
4. Return of Casual Leave granted to Mámlatdárs by Collectors .....

Quarterly.

5. Statement of Land Revenue Collections and Outstanding Balances ....
6. Return of Deposits and Advances .....
7. Return of Land sold in default of payment of revenue demands .....

Appendix C. (*vide* Cap. V., para. 45-5.)

Form of Annual Statement showing the results of inquiries made as to the sufficiency of the Security furnished by Revenue Officers in the District of
for the year ending the of 18 .

Consecutive No.	Names and designations of Officers required to give Security.	Amount of Security given.	Nature of Security given.	Names of Sureties, if any, and dates of their Bonds.	Names of new Sureties, if any, substituted for former ones who have died or withdrawn, or whose fitness is considered doubtful.	Amount of Security, if any, for which each Surety is liable on account of other Officers, whether in the same or in any other Department.	Opinion of Head of Office as to sufficiency of present Security.
1	2	3	4	5	6	7	8

Appendix D.

ORIGINAL JOINT RULES.

1*st*.—With a view to the improvement of the country and people, the assessment now introduced by the Superintendent, Revenue Survey has been fixed by Government for a period of thirty years, viz., from Fasli to during which period the full benefit of every improvement, such as the conversion of dry into irrigated land by the digging or repairing of wells and tanks, the planting of fruit-trees, &c., will be secured to the incumbent of the land, and no extra assessment levied on that account.

2*nd*.—All cesses upon land have been absorbed in the new assessment; consequently, when there are fruit-trees in a field, their produce is to be taken by the cultivator, and nothing beyond the assessment placed on the field levied on that account from him; but in the case of valuable fruit and other trees standing in fields *assessed at dry-crop rates, and* not in cultivation at the introduction of the survey, and the produce of which it has hitherto been customary to sell on account of Government, the right of property in these trees and of occupancy in the field should be *offered at a fair upset price, and* sold once for all by public auction to the highest bidder, and nothing in excess of the survey assessment thereafter exacted. But, if no one offer to undertake the cultivation of the field on these terms, the produce of the trees may be sold annually, according to custom.

3*rd*.—No field is to be let for less than the full survey assessment, on account of its having been long waste, overrun with jungle, or any other reason whatever.

4*th*.—In the survey registers, in the case of fields containing garden and rice land, the said land is entered at so many acres bearing a certain assessment, or the latter is laid upon the well in the case of garden land, without the irrigated acres being specified. This assessment is invariably to be levied, and nothing more, whether a greater or less number of acres, or none at all, be cultivated with garden or rice crops; and should there, now or hereafter, be garden or rice land in any field not entered as having such in the survey registers, no extra assessment is to be levied on that account: the dry-crop assessment therein entered is alone to be levied. In the registers, also, a deduction is made on account of barren* land in certain fields, and the assessment placed on the arable land alone; but, in event of the cultivator bringing any portion of the land deducted as barren† into cultivation, no extra assessment is to be levied on that account: the assessment on the field entered in the register is alone to be levied.

* Unarable.

† Unarable.

5*th.*—Every cultivator in whose name any field, or share of a field, on whatever tenure held, is entered in the village cultivation returns is to be considered the holder of such field or share; and, so long as he shall continue to pay the survey assessment due on it, he cannot be ejected or deprived of his right by any revenue authority; but, in event of his failing to discharge the full assessment, Government reserves the power of ejecting him from any field or share of which the assessment shall at least be equal to the balance outstanding, the defaulter retaining, however, the privilege of determining the particular field or fields to be so relinquished; *and in cases when the tenure precludes summary ejectment the Collector will observe the forms necessary to give his orders the force of a legal decree.*

6*th.*—In event of a holder of Government land dying, his fields or shares are to be entered in the name of his eldest son or next heir, should he or his representatives agree to take them.

7*th.*—When two ryots hold a field, and one of them relinquishes his share, or dies without heirs, the share thus lapsing is to be offered, in the first instance, to the other sharer, before it is offered to any other party, and in event of the said sharer declining it, and no other party applying to take it up, the former must relinquish his share too, and allow the whole field to become waste.

8*th.*—When there are more sharers than two in a field, and any of them relinquishes a share, or dies without heirs, it should be offered, as above, to the sharers, in the first instance beginning, in event of their failing to settle the matter amongst themselves, with the largest sharer, and so on to the least. If none of these, nor any other party, be found to take up the relinquished share, the whole field must be thrown up.

9*th.*—Whoever has a field, or portion of one, entered in his name in the Government accounts, may have the said field or portion transferred to the name of any other person agreeing to cultivate the same on his making a written application to that effect in the usual "Rázinámá," or petition to resign.

10*th.*—Proprietors of Inám, Judi, and Mirás lands, having possession of the same have the right of cutting down, or otherwise disposing of, all trees growing therein, *and also holders of Government fields of which they have been in uninterrupted occupancy from a period anterior to the age of the trees, or for a period of twenty years, or who have purchased the trees under the provisions of Rule* 2.

11*th.*—Holders of Government fields *besides those specified in the preceding Rule*, or occupants of Mirás, Judi, or Inám lands, holding the same from Government,* must obtain permission to cut down trees, and will, in event of permission being given, be required to

* Have permission to cut down Babul, Date, and all young timber trees, with the exception of those growing on the boundaries,

which are to be preserved as landmarks, and fruit or large timber trees, none of which are to be cut down, without permission from the district revenue authorities, unless the property of the holder by purchase under the provisions of Rule 2.

plant two trees for every one cut, unless exempted from this condition by order of the Collector. The permission to cut trees under this rule, and also trees in Government waste fields, for any purpose connected with agricultural operations, to be granted by the Pátel and Kulkarni on application, a record thereof being kept for the inspection of the Government officers. For other actual and immediate wants of the villagers, such as repair of houses, &c., permission to be obtained from the Mámlatdár or Mahálkari; but for cutting any large number, or for any purpose of sale or profit, the permission of the Collector or one of his Assistants to be necessary, when any conditions which may appear advisable can be imposed.

12*th*.—In taking up waste for cultivation, a ryot must agree for a whole survey field at the full assessment, and no portion of a field is, on any account, to be given for this purpose, except in the case mentioned in the next rule; and when two or more cultivators agree together to cultivate a waste field it must be entered in the name of one of their number, who will be considered the holder, *unless the assessment of the field amount to, or exceed, twenty rupees, in which case it may be entered in the names of two or more holders on the condition that the assessment of the share of each shall in no case fall short of ten rupees.*

13*th*.—There are some survey fields consisting in great part of* land covered with dense jungle, or otherwise unsuited in their present state for cultivation, upon which no assessment is placed in the Survey Registers. In the event of portions of such fields being brought under cultivation, rates of assessment should be fixed by the Mámlatdár upon the acres under tillage equivalent to those of similar soils in the same village. *This rule applies to all fields in the Survey Registers on which rates of assessment have not been fixed.*

* *Unarable.*

14*th*.—Unless special exceptions be made by the Collector of valuable grass lands, certain to realize rents in excess of the survey assessment, the grazing of all waste Government and Mirás land is annually to be sold by auction, field by field, at the commencement of the monsoon, a preference being given, at the sale, to the inhabitants of the village to which the land may belong. The bidding, however, for any waste field should not be allowed to go beyond its assessment in the Survey Register, and when it reaches this point the field should be entered in the name of the last bidder, as other cultivated land held at the full assessment, and the person so taking it admitted to all the privileges of a holder of land under tillage.

15*th.*—The grass of fields especially excepted by the Collector from the operation of the preceding rule may be sold by auction to any one, for sums in excess of the survey assessment.

16*th.*—The grazing of the unarable and other fields not subject to assessment in the Survey Registers should be sold by auction by the Collector, as in the preceding rule, a reasonable proportion being set aside for the free pasturage of such villages as have hitherto enjoyed this right.

17*th.*—In some villages houses are attached to particular fields, and it has been customary to oblige a ryot throwing up one of these fields to relinquish his house at the same time. This custom, however, is now abolished; and every cultivator is at liberty to throw up any field without his title to his house being at all affected thereby. This rule does not apply to the case of alienated lands.

18*th.*—In the Survey Registers an assessment is placed on Judi and Inám, as well as Government fields, but the Judidárs and Inámdárs are not bound thereby, and are at liberty to let out their lands on any terms they please.

19*th.*—In event of Inám land being confiscated, or temporarily attached, it is to be let out, while under Government management, at the survey assessment, or sold by auction if waste, exactly as Government land. This rule does not apply to the year in which the attachment is effected, for which the existing agreements made with the Inámdár should be allowed to stand.

20*th.*—Cultivators wishing to relinquish fields must give in a written application to that effect before the 1st of May, and with the view of ensuring this being done, the village officers are to assemble all the holders of Government land on the 30th of April in each year, and, having explained to them that it is the last day on which resignations will be received, the Kulkarni shall then and there write out, in a prescribed form, which must specify the number, acres, and assessment of every field to be relinquished, the "Rázinámás" (or petitions to resign) for any parties requiring them. These petitions should be signed or authenticated in the presence of one or more witnesses by the parties making them, and countersigned by the Pátel and Kulkarni, who should forward them without delay to the Mámlatdár or Mahálkari, by whom they are to be attested and returned to the village officers, as vouchers for any alteration made in the village accounts of the following year. When waste fields are wanted for cultivation, written applications must, in like manner, be taken from the applicants, countersigned by the village officers, and forwarded by them to the Mámlatdár or Mahálkari, by whom they are to be attested and returned, and all these resignations of cultivated, and applications for waste fields, are to be produced at each Jamabandi settlement for examination. But village officers, under pain of punishment, are not to make any alterations in the Cultivation Registers, except upon the authority of the vouchers

mentioned above, or in obedience to written instructions from the Mámlatdár or Mahálkari.

21*st*.—The revenue should be collected by fixed instalments, without reference to the proportion of early or late crops grown in any one year; and consequently no field inspection for the purpose of obtaining such information should be made. In districts where early crops prevail, we recommend the collections to be made in four equal instalments, falling due on 15th December, 1st February, 15th March, and 1st May; and where the early and late crops are nearly equal, or the latter predominate, we also recommend four equal instalments, but respectively falling due a month later, viz., on 15th January, 1st March, 15th April, and 1st June.

22*nd*.—The field boundary mark erected at the survey, should be preserved with the greatest care, and when injured, timely repairs must be made by the cultivators in the case of cultivated lands, and by hired labourers in the case of waste, the expense of the latter being defrayed from a sum of 100 Rupees, to be deducted for the purpose from the proceeds of the grazing farms *of each táluk*, as sanctioned by Government. This amount should therefore be placed in deposit each year, and the order of the Collector obtained for its expenditure, as above explained, wherever necessary. The intervening strips connecting the boundary marks of a breadth corresponding with the latter, are constituted the boundary of the field, and forbidden to be ploughed over or otherwise injured; and in the case of dry crop land, before preparing any field for sowing, these strips are to be distinctly marked off each year, by the holder running his plough along the boundary. In event of this order being neglected, and this space ploughed up or sown, the cultivator is to be made to connect the two contiguous marks, between which the boundary had been disregarded, by a continuous ridge of earth, 1½ feet in height; and should he fail to do so within a certain number of days, the village officers are to report the circumstance to the Mámlatdár, who is to apply to the Collector for a notice to be served on the holder of the field, according to the provisions of Act III. of 1846; and if this be disregarded, the boundary is to be put up by hired labourers, and the amount recovered from him, as therein provided.

23*rd*.—Independent of the precautions specified in the preceding Rule, a regular inspection of fields, for the purpose of ascertaining the state of the boundary marks, and that none of the fields entered in the accounts as waste are surreptitiously cultivated, is to be made in each village, as soon as practicable after the 1st of November in each year. The results of this inspection are to be entered in a field register, prepared according to the form hereunto annexed. Before, however, commencing the work of inspection, the Kárkun nominated for the duty should summon the villagers to the Chauri when he should read out and explain to them the Government Proclamation

regarding the preservation of their boundary marks, of which a copy is subjoined. He should make the inspection in company with the village officers, and take care that the owners and occupants of the fields visited be also present. He should point out to them any repairs required to their boundary marks, and order that they be completed within a certain number of days. In event of any of the strips of boundary between the marks having been ploughed over, or otherwise encroached upon, the Inspector should require the party who may have done so to connect the two adjoining marks, between which the boundary has been violated, by a continuous mound of earth, one cubit in height, as a punishment for the encroachment, and make a note to that effect in a separate memorandum, to be kept in addition to the register, for the purpose of recording any remarks not admissible there. When every field has been thus inspected, and the state of its boundary marks entered in the register, a second examination, after the lapse of a sufficient time to allow of the repairs to the marks being completed, should be made of every field entered at the first inspection as requiring repairs. And, should any of these still remain to be made, the party to whose neglect this may be attributed, should be required, in addition to repairing the marks, as originally directed, to connect each incomplete mark with the one adjoining it, by a continuous ridge of earth, one cubit in height; and these particulars, with the name of the individual, should be noted in the separate memorandum above alluded to. A notice to this effect should then be served on him, in compliance with the provisions of Act III. of 1846, and, in event of his failing to complete the boundary marks within the specified period, the village officers are to do so by means of hired labourers, and the expense incurred on this account is to be recovered from him, as provided in the said Act. The correctness of the entries regarding boundary marks in the Inspection Register should be tested in every village by the Mámlatdár, Mahálkari, or some confidential member of their establishments, and the results of this re-examination, entered in the column of the inspection register, appropriated for the purpose.

24th.—From the Inspection Register described in the preceding Rule, the Mámlatdár of each táluk should prepare and forward to the Collector on the 1st of May in each year, a General Abstract according to the Form given in the opposite page, of the state of the boundary marks in each village of his charge, at the different inspections; the repairs subsequently made, and those still requiring to be so, at the date of his return. Under ordinary circumstances, there ought to be no mark unrepaired at this date, but in event of there being any, the Mámlatdár should be held responsible for the delay, if unable to assign satisfactory reasons for it. On receipt of this return, the Collector should immediately take measures for the completion of the repairs still to be made; or, if unable to do so, should report the circumstance for the instruction of Government.

Appendix E.

(Chapter VIII.)

APPENDIX B. (See Rule 11.)

Forms of Sanads for Revenue-free grants of land for Religious or Charitable purposes.

FORM NO. I.

To *A. B.*

Whereas Government have been pleased to grant to you, *A.B.*, the below-mentioned piece of land situated in the village of in the táluka of the district, for the purpose of* revenue-free (namely)—

All that piece of land bounded on the North by , on the South by , on the East by , and on the West by , and measuring from North to South and from East to West , comprising , square in superficial area, and numbered No. in the :

It is hereby declared that the said land shall be continued for ever free of all claim on the part of Government for rent or land revenue to whoever shall from time to time be the lawful holder or manager of the said , on the condition that neither the said land nor any building erected thereupon shall at any time, without the express consent of Government, be diverted either temporarily or permanently to any other than the aforesaid purpose, and that no change or modification shall be made of the object for which the said is founded, and that in the event of any such unauthorized diversion, change, or modification being made, it shall be lawful for Government, on causing six months' previous notice in writing to be given to the said holder or manager, to take either of the two following courses (namely), either—

(1) to require that the said land be vacated and delivered up to Government free of all claims or incumbrances of any person whatsoever, or

(2) to impose thenceforward such annual rent for the occupation of the said land until the same is vacated and delivered over to Government as to Government shall seem fit, which said rent shall be recoverable under the law at the time in force for recovering an arrear of land revenue.

This grant is made subject to the reservation of the right of the Secretary of State for India in Council to all mines and mineral products and of full liberty of access for the purpose of working and searching for the same, with all reasonable conveniences.

* The purpose and the extent of the public interest in it should be clearly set forth, as, for instance, "building a dharmshála for the free and unrestricted use of all classes of the community."

This sanad is executed on behalf of the Secretary of State for India in Council by order of His Excellency the Governor in Council of Bombay, by the Collector of
, this day of 18

Seal of the Collector.

(Signed)
Collector.

FORM NO. II.

To

A. B.

Whereas, in consideration of your having built (or undertaken to build, *as the case may be)*, a temple, with a dharmshála annexed thereto, for the use of the Hindu community (*or otherwise as the case may be*) on the piece of land hereinafter mentioned, which is your property (or which has been granted to you by Government for this purpose, *as the case may be,*) Government have been pleased, at your request, to exempt the said piece of land from liability to rent or land revenue.

It is hereby declared that so long as the said piece of land continues to be devoted to the purpose aforesaid, it shall be continued free of all claim on the part of Government for rent or land revenue to whoever shall from time to time be the lawful holder or manager of the said temple and its appurtenances (*or otherwise as the case may be*).

The piece of land herein referred to is situated in the village of in the táluka of district, and is bounded on the North by , on the South by , on the East by , and on the West by , and comprises about square in superficial area, be the same more or less, and is numbered No. in the

*This grant is made subject to the reservation of the right of the Secretary of State for India in Council to all mines and mineral products, and of full liberty of access for the purpose of working and searching for the same with all reasonable conveniences.

This sanad is executed on behalf of the Secretary of State for India in Council by order of His Excellency the Governor in Council of Bombay, by the Collector of

this day of 18 .

Seal of the Collector.

(Signed)
Collector.

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* This clause is to be inserted only when the land is being granted under the sanad.

APPENDIX C. (See Rule 27.)

Form of Agreement for exchange to be executed by villagers removing to a new village-site.

†AGREEMENT executed the day of 18 by *A.*, *B.*, resident of in the Táluka of the District.

WHEREAS Government have been pleased to sanction a change being made in the position of the site of the village of in the Registration Sub-District of of the District, and in pursuance of such sanction the following plot of ground has been allotted to me in the new site in exchange for the ground held by me in the old site, namely, the piece of land bounded as follows, that is to say, on the North by , on the South by , on the East by , on the West by , measuring in length from North to South, and in width from East to West, and comprising about square in superficial area and numbered No. in the

I do hereby agree, in consideration of the allotment to me of the new piece of land aforesaid, as follows (namely) :—

(1) That all my right, title and interest in any land whatsoever, situate within the old site of the said village, shall be deemed to be, and is hereby, surrendered to Government, together with the trees standing thereon, and all rights over or other benefits arising out of, or enjoyed by me in respect of the said land ;

(2) That I shall hold the piece of land aforesaid in the new site from the date of this agreement as the occupant of the same, free of land revenue for such period as Government may be pleased to continue such exemption, but subject nevertheless to the payment of land revenue of such amount, if any, as may hereafter at any time, or from time to time, be lawfully imposed under the orders of Government thereupon.

In witness whereof I have hereto set my hand the day and year aforesaid.

Written by

(Signed) *A. B.*

Signed and delivered by in our presence

† The proper stamp-duty for this agreement is four annas. *See* Act I. of 1879, Schedule I, Art. 5 (*b*).

APPENDIX D. (See Rules 32 and 75.)

Form of Agreement to be passed by persons intending to become registered occupants.

*AGREEMENT.

To the Mámlatdár (or Máhálkari) of

I, *A. B.*, inhabitant of in the Táluka of the District, hereby accept, on behalf of myself and of my co-occupants, present and future, the occupancy of the land comprised in Survey No. (*or* of the building site hereinbelow described, *or otherwise as the case may be,*) in the village of in the Taluka of the District, and I pray that my name be entered in the Government records as the registered occupant of the said land.

The said occupancy has been granted to me subject to the provisions of the Bombay Land Revenue Code, 1879, and of the rules in force thereunder, in perpetuity (*or* for the period of, *as the case may be,*) from the day of 18 ;† and I undertake to pay the land revenue from time to time lawfully due in respect of the said occupancy (*or* I undertake, whenever Government shall see fit to discontinue the exemption of the said land from payment of land revenue, to pay such revenue as may be lawfully imposed, under the orders of Government, thereupon, *or otherwise as the case may be*).

Dated the day of 18 at

Written by (Signed) *A. B.*

We declare that *A B.*, who has signed this agreement, is, to our personal knowledge, the person he represents himself to be, and that he has affixed his signature hereto in our presence.

(Signed) *C. D.*
E. F.

‡ We declare that to the best of our knowledge and from the best information we have been able, after careful inquiry, to obtain, the person who has passed this agreement is a fit person to be accepted by Government as responsible for the punctual payment of the land revenue from time to time due on the above land.

(Signed) *G. H.*, Patel.
J. J., Village Accountant.

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* This agreement is exempt from stamp-duty under the Government of India's Notification No. 2327 of 4th August 1880. (*Bombay Government Gazette* for 1880, p. 706.)

† When an occupancy is sold for a fixed period free of land revenue, the agreement should end here, and the second endorsement may be omitted.

‡ This endorsement is to be required only when the agreement is given under Rule 32.

APPENDIX E. (See Rule 34.)

Form of written permission to occupy land to be given by a Mamlatdar or Mahalkari under Section 60.

Permission is hereby given to *A. B.*, inhabitant of in the Táluka of the District to occupy Survey No. (*or* the building-site hereinbelow described, *or otherwise as the case may be,*) in the village of in the Táluka of the District.

Dated the day of 18 at

Seal.

(Signed)

Mámlatdár (or Mahálkari)

APPENDIX F. (See Rule 57.)

Form of Register of Alienations.

Register of Alienated Villages and Lands in the District kept under Section 53 of the Bombay Land Revenue Code (Bombay Act V. of 1879).

Serial Number.	Number of Village.	Number of the present Alienee.	(1) Class of Alienation.	(2) Particulars of the Sanad.					(3) Number of Form of the Sanad annexed to the Register.	Duration of tenure *i.e.*, whether continuable permanently or hereditarily for more lives than one, or for life only, or for what period.	Particulars of the villages or lands alienated.				Survey Assessment.	(4) Amount of old *judi* or *sálámi*.	(5) Land Revenue payable to Government.			Land Revenue alienated.	REMARKS.
				Number.	Date, month and year.	Name and Office of the Officer signing it.	Name of the Holder.	Names of the Táluka and District in which it is entered.			Entire village.	If part only of the village, the Survey Number.	Area.			Rate.	Additional Quit-rent if any, payable under the Sanad.	Amount.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Táluka.												
								Táluka.												

NOTES:—

(1) This column should show whether the sanad is for a political or other saranjám, or a personal inám, or a devasthán, or a watan inám or a district officer's watan, or a village servant's watan, and in the latter case whether the watan is (*a*) useful to the village community, or (*b*) useful to Government. If the alienation does not come under any of these classes, it should be appropriately described.

(2) In those cases in which no sanad has been granted, the number and date of the decision confirming or continuing the alienation should be written across columns 5—10.

(3) To avoid the necessity of copying out a sanad *in extenso* in each entry, a sample form of every kind of sanad registered should be annexed under the Collector's signature to the Register, and numbered, and the number of the form should be entered in column 10 of each entry.

(4) If the amount of *judi* actually paid has been less than the maximum amount fixed by the Inám Commission or otherwise, the former amount should be entered in column 16, and the latter, with an explanatory note, in column 21.

(5) When columns 16—18 are inapplicable, the amount of land revenue payable should be shown in column 19 only.

APPENDIX G. (See Rule 74.)

Form of Notice* of Relinquishment.

No. 1. † *Absolute Relinquishment.*

To the Mámlatdár (or Mahálkari) of

I, *A. B.*, inhabitant of in the táluka of the district the registered occupant of Survey No. the building-site hereinbelow described (*or otherwise as the case may be*), in the village of in the táluka of the district, hereby give notice, under section 74 of the Bombay Land Revenue Code, 1879, that it is my intention to relinquish absolutely the occupancy of the said Survey No. (*or* building-site, &c.,) at the end of the current year.

Dated this day of 18 at

Written by (Signed) *A. B.*

We declare that *A. B.*, who has signed this notice, is, to our personal knowledge, the person he represents himself to be, and that he has affixed his signature hereto in our presence.

(Signed) *E. F.*
G. H.

No. 2. *Relinquishment in favour of some other person.*

To the Mámlatdár (or Mahálkari) of

I, *A. B.*, inhabitant of in the táluka of the district, the registered occupant of Survey No. (*or* of the building-site hereinbelow described, *or otherwise as the case may be,*) in the village of in the táluka of the district, hereby give notice, under section 74 of the Bombay Land Revenue Code, 1879, that I have relinquished the occupancy of the said Survey No. (or building-site, &c.,) in favour of *C. D.*, inhabitant of in the táluka of the district; and I request that the necessary mutation of names be made in the records.

Dated this day of 18 , at

Written by

(Signed) *A. B.*

We declare that *A. B.*, who has signed this notice, is to our personal knowledge, the person he represents himself to be, and that he has affixed his signature hereto in our presence.

(Signed) *E. F.*
G. H.

* The Court-fee payable on these notices has been remitted. (*Vide* Government of India's Notification No. 3121, in the *Bombay Government Gazette* of 28th December 1876, page 1230.)

† These notices must be given before the 31st March, or such other date as Government prescribe, under section 74, for each district.

APPENDIX H. (See Rule 87.)

Notice to a Defaulter.

To *A. B.*, residing at

You are hereby required to take notice that the sum of Rs. a. p. due by you on the as the (*instalment of) land revenue on (Sub-No. of) Survey No. (*or otherwise as the case may be*) in the village of in the táluka of in the district, has not been paid, and that, unless it is paid within ten days from the date of this notice, together with the sum of annas, being the fee chargeable for this notice, compulsory proceedings will be taken according to law for the recovery of the whole of the revenue still due by you for the current year on the said land.

Dated the day of 18

(Signed) Mámlatdár (or Mahálkari).

APPENDIX J. (See Rule 89.)

Notification determining the period of Settlement.

The Governor of Bombay in Council having sanctioned the Survey Settlement introduced by the Superintendent of Revenue Survey and Assessment, under the provisions of the Bombay Land Revenue Code, 1879, into the táluka of the district, the following notification is published for the information of the landholders and village officers in the said táluka :—

1. The survey rates as fixed under this settlement will remain in force without increase for a period of years, commencing from† and extending to†

Duration of settlement.

2. But in the case of land which may hereafter be brought under irrigation by the use of water, the right to which vests in Government, or which is supplied from works constructed and maintained by, or at the instance of, Government, or of land which may be supplied with an increased amount of water from works constructed, repaired, or improved at the cost of the State, Government reserves to itself the right of imposing an extra cess or rate, or of increasing any existing rate, for the use of water supplied or increased by such means, whether under the provisions of the Bombay Irrigation Act, 1879, or otherwise.‡

Extra cess for water.

3. In addition to the fixed assessment, a cess not exceeding such rate as may be allowed by law will be levied under the Bombay Local Funds Act, 1869, or other law for the time being in force, for

Local Funds.

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* "First" or "second," as the case may be.

† Here enter the Fasli and A.D.

‡ Should any other special cess, for the maintenance of irrigation works, such as the pát-fala in Khándesh, be levied, it should be here specified.

the purpose of providing funds for expenditure on objects of local public utility and improvement.

4. The Government rights to trees standing in lands which are now occupied, is hereby conceded to the occupants thereof, subject to the general exceptions entered in the margin§ and the special exceptions recorded in the settlement records.

Right to trees.

APPENDIX K.

REVENUE DEPARTMENT.

The following Resolution by the Government of India is published in supersession of the Rules notified in the *Bombay Government Gazette*, dated 21st September 1871, page 1014 :—

"No. $\frac{1}{142}$

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort William, the 6th February 1872.

[LAND REVENUE AND SETTLEMENTS.]

Read again—

Financial Department Resolution No. 557, dated 25th January 1870.

Home Department Circular-Resolution No. 229-39, dated 27th April 1870.

Financial Department Resolution No. 1452, dated 23rd June 1870.

Home Department Circular No. 427-36, dated 4th July 1870.

RESOLUTION.

In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor General in Council has been pleased to modify them as follows :—

3. Lands to be disposed of will necessarily divide themselves into two classes :

First—Those which are the property of the State ;

§ The names of reserved trees are to be specified in the margin.

Second—Those which, under competent authority, have been constituted the property of a municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value;

Second—By sale on favourable terms—
to a public body or association, or to an individual, for a public purpose;

Third—By gift or grant to—
(*a*) a public body or association, or to an individual for a public purpose;
(*b*) private individuals in remuneration for public services to be performed;
(*c*) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and this having been ascertained, the sanction of the local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands, will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the proceedings of the local Government or Administration.

8. As regards the sale of lands on favourable terms, for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted; and whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the proceedings of the local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the

value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government schools, hospitals, dispensaries, or other public works, at the cost of recognized local funds; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are to be performed to the community; and in *all* cases of grants to individuals for their private benefit irrespective of any services to be performed.

* *N.B.*—This does not refer to cases in which the local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

APPENDIX L.

No. 5215.

Extract from the Proceedings of the Government of Bombay in the Revenue Department, dated 29th September 1879.

Read the following letter from the Secretary to the Government of India, Home, Revenue and Agricultural Department, No. 2—11, dated 1st September 1879:—

In continuation of my circular Nos. 40 to 49, dated the 14th August 1871, making certain enquiries in regard to the mineral rights of Government, I am desired to forward, for the information of His Excellency the Governor in Council, a copy of the Proceedings of this Department for August 1872, Nos. 26 to 37, and of the marginally noted correspondence with the Government of Madras and the Solicitor to Government.

From the Government of Madras, No. 847, dated the 27th February 1877, and enclosures.

From the Government of Madras, No. 320, dated the 23rd January 1877, and enclosures.

To the Solicitor to Government, No. 1481, dated 5th December 1878.

Reply No. 83, dated 30th January 1879, and enclosures.

Despatch to the Secretary of State, No. 7, dated the 1st September 1879.

2. I am to explain that, on consideration of the papers which are recorded in the Proceedings for August 1872, it appeared that no immediate action was necessary, unless Government had been prepared to resort to legislation—a course the desirability of which did not seem to be sufficiently established at that time. No general legislative measure is now in contemplation, nor is it intended to institute in the Bombay Presidency any special enquiry as to the State's rights to minerals, unless, at any time, circumstances should arise which should render such an enquiry indispensable in the interests of those exclusive pre-eminent powers which belong to the State as representing the community at large. Such powers it is all the more necessary carefully to guard when there is reason to believe that they may be valuable. It is therefore thought expedient now to direct attention to the matter, and to request, first,

that, subject to any instructions which may be received from the Secretary of State in connection with the reference that has been made to him by the Government of Madras in all future grants and leases of Government waste land for cultivation in the Bombay Presidency, full rights may be reserved to Government in respect of all minerals which may be discovered in or under such land; and, secondly that, in all cases in which minerals may be discovered in any place where there is ground for the belief the Government may be entitled to them, or may have a right to assess them to land revenue, a full enquiry may be made and the result reported. Rights of way and other reasonable facilities for working, getting and carrying away such minerals as may be found should also be reserved on behalf of Government or the assignees of Government in deeds of sale and leases of waste lands.

3. Whenever it is found possible to do so, the right of Government to the minerals should be asserted and reserved in all future settlements; and if in any case this is not possible, then, in such settlements, the reservation should take the form of a right to put a separate assessment on mineral produce. This last direction, however, is of course subject to any special peculiarities which may exist in the local revenue system.

4. It will be understood that, except in so far as the precautions above directed require, it is not intended in any way to anticipate future events. Should any case similar to that of the gold discoveries in the Wynaad arise elsewhere, it can be dealt with, as it occurs, on the analogy of the instructions which Her Majesty's Secretary of State may be pleased to give on the despatch of the 1st current.

RESOLUTION.—The instructions of the Government of India should be communicated to the Commissioners of Divisions and the Commissioner of Survey for information and guidance.

GOVERNMENT OF INDIA.

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

State rights in Minerals and Mining Leases.

From the Government of India to the Secretary of State for India,—No. 7, dated Simla, the 1st September 1879.

We have now the honour to reply to your Lordship's despatches marginally noted, concerning the rights of the State in minerals, and the terms that should be imposed on gold-mining leases on Government lands in the Wynaad districts of Madras. There has been delay in coming to a decision on these points, because we were obliged to take legal advice on some of the questions raised, and because we desired to ascertain the policy recently adopted in Australia regarding mining leases in the gold-fields of that continent.

No. 40, dated 10th May 1877.
No. 69, dated 10th October 1878.

2. Regarding the State rights in minerals, three distinct questions had first to be considered, namely:—

(1) whether the royal prerogative, as it obtains in England in respect to gold and silver mines, prevails in British India; and whether grantees of waste land are entitled to mines of gold and silver found thereunder, when the deed of grant is silent as to such mines;

(2) whether, apart from such prerogative, the Crown in India can assert a right to gold, silver, or other minerals on any other ground;

(3) whether, if both these questions are answered in the negative, the mineral resources of the land can be taken into account in assessing land-revenue.

3. The Madras Government, in their letter No. 320, dated 23rd January 1877, concurred with their Advocate General, and expressed an opinion that the royal prerogative regarding gold and silver mines did not prevail in India. They held that it would be impolitic, even if it were legally possible, to assert any Government right in the mineral resources of lands sold under the Waste-Land Sale Rules, or in lands held by certain ancient proprietors of the Malabar district. The Governor of Madras in Council advised also that the claims of ryots to the mineral wealth of their holdings should not be disturbed; and on this point His Grace in Council differed from the view expressed by the Madras Board of Revenue. The Madras Government pointed out that, if large numbers of gold-workers were to come to the mines, police and other expenses would be thrown on the Government, to meet which a reasonable royalty might properly be imposed. The Governor of Madras in Council also recommended that, until the policy of Government with reference to mineral rights in the soil was settled, all sales of Government land under the Waste-Land Sale Rules should be made subject to the reservation of the State rights in minerals found underneath those lands.

4. We referred the three questions stated in the second paragraph of this letter for the opinion of our Advocate General, of our Standing Counsel, and of one of the first lawyers in Calcutta. We submit copies of the opinions of these gentlemen for your Lordship's information. It will be seen that they all three agree that the prerogative of the Crown regarding gold and silver mines does not exist in India outside the presidency towns, and that grantees of waste land are entitled to mines of gold or silver found thereunder when the terms of the grant are silent as to such mines. While there is no doubt that all the prerogatives essential to the maintenance of the executive power, such as the right of making war, peace and treaties, are in force throughout British India, yet, as the right to mines of gold and silver is merely a fiscal prerogative, and is not essential to the maintenance of the executive power, it

stands precisely on the same footing as the prerogative rights to whales and sturgeon, wrecks, treasure trove, waifs and estrays—cases in which no one would maintain that the Crown has any right in India apart from express legislation. Such prerogatives, in fact, belong to that part of the English Common Law which has arisen from, and is adapted to, merely local requirements, and is not therefore in force in this country. Moreover, since the Indian Legislature, in the Punjab Land-Revenue Act (XXXIII. of 1871) section 29, thought it necessary to declare that in the Punjab mines of metal shall be deemed to be the property of Government, and since, by the Ajmere Land-Revenue Regulation (II. of 1877), section 3, the Government is, with certain exceptions, presumed to be the sole owner of all mines until the contrary is proved, it would be inconsistent to contend that the prerogative right to gold and silver mines exists in India, as if it did, there would have been no need for these express statutory provisions, or at least these particular metals would have been excluded in framing them. On these grounds, we consider that the opinion of the law officers may be finally accepted, and that whatever be the rights of the Government of India in the matter, no claim on the part of the State can be preferred on the ground of the prevalence in India of this royal prerogative outside the limits of the presidency towns. As to the right of grantees, the decisions in England are to the effect that mines of gold and silver will not pass by a grant from the Crown without express words granting them. We are, however, advised that the principle of such decisions is wholly inapplicable to India. When this principle was established in England, grants from the Crown of its land had the effect of impoverishing the Crown, being made from favour and without consideration moving from the grantee. But in India such grants have, it is believed, usually been made in consideration of a money payment, and have therefore had the effect of enriching the Crown. We are aware that this argument was used unsuccessfully before the Judicial Committee of the Privy Council in the case of *Woolley* vs. *The Attorney General of Victoria*, Law Reports, 2 App., Ca. 163, 165. But the reason why it failed was that the Common Law of England (including all the prerogatives and the consequences thereof) had been introduced into the Colony of Victoria, from which that appeal was presented. No such introduction, it is conceived, can be held to have taken place in this ceded and conquered country. The reason why in England grants from the Crown are construed strictly against the grantee is generally said to be that prerogatives are conferred on the Crown for public use, and are therefore not to be understood as diminished by any grant beyond what it takes away by necessary and unavoidable construction. But where no such prerogative exists, of course that reason ceases. We therefore consider that grantees of waste lands (whether or not the grants expressly comprise "all products both above and below the surface") are, in the absence of any provi-

sion to the contrary, entitled to mines of gold and silver found thereunder.

5 In regard to the second question, whether the State possesses other general or special rights in minerals lying under lands which are private property, our Advocate General differs from the other two learned gentlemen who were consulted. Their opinions referred mainly to Bengal and the permanently-settled districts, with the circumstances of which they were conversant. Mr. Paul considers that the State has rights in the minerals found in permanently-settled estates; while Messrs. Bell and Evans think that the State does not possess such rights. We consider that the latter is the opinion most likely to be taken by the Courts. And we are confirmed in this view by the practice of the past twenty years, whereby the Government or any private parties who desired to work coal or iron within the limits of a permanently-settled estate have been obliged to buy, or at any rate have bought, the right of so doing from the Zamindár of the lands underneath which such coal or iron might exist. Regarding the circumstances of other provinces and the way in which State rights in minerals had been asserted or waived, enquiry was made from Local Governments in the year 1871. The replies to that enquiry are recorded in the Proceedings of the Revenue, Agriculture and Commerce Department for August 1872, Nos. 26 to 37, copies of which are now submitted for your Lordship's perusal. It appears from these papers that in most parts of the country no established law or practice was known upon the subject; and that, as no mines had been opened, no occasion had arisen to determine the rights of the State in respect to such property. In the North-Western Provinces, however, it had been ruled that, where the surface land had been declared private property, the ownership extended, in default of some distinct and special reservation, to what was below the surface. In newer provinces, on the other hand, such as the Punjab, there was no settled judicial precedent making mines and metal private property. And accordingly opportunity was taken to declare by legislation (section 2 of Act XXXIII of 1871) that mines of metal in the Punjab and also in Ajmere (section 3 of Regulation II. of 1877) should be deemed to be the property of Government. Similarly, in the Central Provinces, at the time when proprietary right in their lands was conferred upon the landholders, the full right of Government to minerals was reserved under the provisions of the Settlement Code. So also in Berar, a notification issued by the Resident in 1868 concerning the settlement then in progress declared that "the prior right to all valuable things below the surface belonged to the State."

6. On the third point, namely, whether minerals belonging to private proprietors can be taken into account in assessing the estates of those proprietors to land revenue, the Advocate General and the other learned gentlemen consulted are, in the main, agreed that when temporarily-settled estates come under resettlement, the minerals,

just like the other resources of such estates, constitute assets on which land-revenue may fairly be assessed. This practice has been already partially followed in provinces where miscellaneous items are reckoned into the village assets for the purposes of the assessment of land-revenue.

We have already noticed (paragraph 3 of this despatch) the views of the Madras Government and of the Madras Board of Revenue regarding the rights of ryots to all mines and minerals in their holdings. Seeing that different classes of tenure may be grouped under the generic term of 'ryotwári tenure,' we hesitate finally to accept, without further enquiry, the view that all holders of ryotwári lands are entitled to all mines and minerals under the holdings. Probably the *jenmies* of Malabar; whose tenure is ancient, may be so entitled. But we shall ask the Madras Government to consider further the question of the rights of ordinary ryots in the minerals under their holdings.

7. Such being the opinions of the Law officers, and such being the reports or recommendations of the several Local Governments, we would advise Your Lordship to answer the three questions summarised above (paragraph 2) thus:—

(1) The Crown has in British India no special prerogative over gold and silver mines outside the presidency towns; and grantees of waste land are entitled to mines of gold or silver found thereunder when the deed of grant is silent as to such mines.

(2) No general rule, applicable to all provinces, can properly be laid down, either that minerals and metals found in proprietary lands belong to Government, or that they do not so belong. Even in different parts of the same province, the law and the fact on this matter may be different. When the question arises in each province, it will have to be answered for that province only, in accordance with the practice of the Government and with judicial (or other) precedent. But in any province where proprietary rights have been a recent creation of the British Government, where their precise nature and extent are still unsettled, and where custom or practice about mines has not had time to grow up, advantage should be taken of favourable opportunity to declare by legislation that mines of metals in such provinces are State property.

(3) Mineral resources of temporarily-settled lands, where the proprietors are held to be the owners of such resources, may be taken into account at any resettlement as assets on which the public demand for land-revenue may be assessed.

Further, we should have no hesitation in proposing legislation, if necessary, to provide for raising from mining communities

the expenses of special police, special communications, regulating the water-supply, or other special administrative arrangements which might be necessary for the protection or welfare of such communities. Such legislation would be in accordance with the principle adopted in section 14 of Act V. of 1861, where provision is made for enlisting special police for the protection of, and at the cost of, any manufactory or public work.

8. We have considered the proposal of the Madras Government that in future sales of waste lands the State should reserve full rights and property in all metals and minerals which may be found in such lands, and also all reasonable convenience for working such minerals or metals, either by itself, or through other parties. We agree that it is expedient henceforward to sell or grant on lease waste lands subject to these reservations. We solicit your Lordship's sanction to our modifying the Waste-Land Sale Rules accordingly; and we enclose copy of a circular order we have issued, directing that, until your Lordship's orders are received, sales or leases of waste lands shall be made subject to such reservation of full State rights in mines and minerals, together with all convenient powers for getting the same.

9. Lastly, there remains the practical question, which requires early decision, namely, on what terms shall mining leases on Government waste lands in the Wynaad, Coorg, or adjacent auriferous tracts be given. We recognise the fact that it is of great importance to India that these gold sources should be worked to the best advantage; we admit that, if gold should be produced in large quantities, the effect of such production on the exchanges between England and India would be of great value; and we think that the terms as to royalty, area of mining leases, and the mode of working should be as liberal as may be possible without encouraging undue speculation. We learn from Mr. Brough Smyth that the most approved system of mining leases in Australia now is to let the land at a moderate rent (ten shillings) per acre, the lessee being bound to employ per acre, or per running yard of reef, a certain minimum quantity of labour on *bona fide* mining operations of an approved kind. If the lessee fails to fulfil this condition, he forfeits his lease; and the terms of the mining lease make the Governor of the Colony the final arbiter, on such evidence as may be laid before him, whether a particular lessee has, or has not, failed to fulfil the condition. In the early days of gold-mining industry in Australia, heavy fees (£3 and £2 per month) were charged for mining licenses. Subsequently an export duty was levied on gold taken from the colony; but latterly the Colonial Government of Victoria has found that the largest indirect advantages to the Colony are secured by making the mining leases simple and liberal, subject to the one condition that a certain quantity of labour is employed on *bonâ fide* mining operations for each acre leased.

10. Plans for levying a royalty on the ton of quartz raised, or for establishing a local office of assay and levying a royalty on the gold, have been proposed. But we consider that, for the present, while the industry is undeveloped, our object should be to make the terms of mining leases of Government lands as simple and liberal as possible. In order to prevent large areas falling into the hands of speculators, it has been suggested that a certain limit of available capital, or a certain quantity of (stamping or other) machinery, should be required per acre of land leased. But we are advised that these conditions have been tried, and have been found inoperative and unsatisfactory in Australia, and that the simple condition that a certain quantity of labour shall be employed per acre in *bonâ fide* mining has been found to work best. For the present, therefore, we would propose to authorise the Government of Madras to grant gold-mining leases of Government lands, in lots of from one to thirty acres, for a term of ten to twenty years, at a rent of five rupees an acre, subject to the condition that not less than five labourers are regularly employed per acre on *bonâ fide* mining operations in such manner as the Government may approve. The leases should be liable to forfeiture on failure of this condition, or failure to pay rent, as soon as either failure had continued for a period of six months; and should be renewable, at the lessee's option, on such terms as the then Government may settle, at the expiration of the original term. The Governor of Madras in Council would be declared to be in each case the final arbiter, whether the lessee had, or had not, fulfilled the conditions of his lease.

We would propose thus to leave wide discretion to the Local Government with reference to the term of each lease and the area comprised therein. We do not propose to levy any royalty or other tax, for the present, on the industry, because we deem it most important to attract capital to the Wynaad gold fields. The cost of bringing machinery for quartz crushing to the spot will be heavy; the pioneers of the undertaking will have to buy their experience in many directions; and it is very undesirable that the first ventures now to be made should be unsuccessful

11. If your Lordship approves the foregoing sketch of the terms on which gold-mining leases of Government lands might be granted, we shall authorise the Government of Madras to act thereupon, and we shall cause draft leases to be drawn up by our legal advisers.

12. There is apparently ground for believing that some of the best gold reefs that are known in India lie in the estates of the Rája of Nellambor, and of other private proprietors. The Alpha Gold Company's-works were opened in the Nellambor lands. As yet the Rája has made his own terms with companies intending to carry on gold-mining; and at present we are not prepared to urge the Madras Government to undertake legislation with a view of compelling

private landowners to give gold-mining leases on any particular terms, or against their will.

13. We shall be glad to be favoured with early instructions from your Lordship, not only on the subject of the terms on which mining leases should be granted in the Wynaad, but also on the three questions raised in paragraph 2 and answered in paragraph 7 of the present despatch. And we solicit your Lordship's confirmation of our orders directing that, in all future sales or agricultural leases of waste lands in any part of India, mines and minerals found on such lands shall be reserved to the State, together with all convenient powers for working and getting and carrying them away.

From the Secretary of State for India, to the Government of India,—No 35 (Revenue—Minerals), dated India Office, London, the 25th March 1880.

I have considered in Council your letter, with accompaniments,* dealing with the important questions of the general rights of the State to minerals in India, of modifications of the Waste-Land Rules necessary to secure these rights, and of the terms on which applications to mine in Government waste lands in auriferous tracts shall be complied with.

* No 7 (Home, Revenue and Agricultural Department) of 1st September 1879

2. You point out that, regarding general State rights in minerals, three distinct questions have to be considered. In the first place, you hold, and I concur in your view, that the royal prerogative, as it obtains in England in respect to gold and silver mines, does not prevail in British India, at least outside the presidency towns. You proceed to infer that grantees of waste lands, whether or not the grants expressly comprise all products above and below the surface, are, in the absence of provision to the contrary, entitled to mines of gold and silver found thereunder. If this proposition be limited to grantees of waste lands "in fee simple" under the rules framed in different provinces in accordance with the instructions given by my predecessor, Sir C. Wood, in his despatch No. 14 of 1862, I do not dispute it. But I must point out that the expression "grantees of waste land" used without limitation, might be held to include persons who have received, under ordinary terms of settlement, the proprietary rights in lands formerly waste and unoccupied; and to such grantees this view does not apply.

3. As regards the second question, whether, apart from the prerogative, the Crown in India can assert a right to gold, silver, and other minerals found in proprietary lands, you are disposed to agree with Messrs. Bell and Evans that, in the permanently-settled districts, the State does not possess such right. This was the view arrived at by my predecessor, Sir C. Wood, after consideration of Mr. Millet's report, dated 26th March 1842. But, without weighing this opinion against that of your learned Advocate General, I am disposed to think that, even if the legal right to minerals in per-

manently-settled estates could be established, it would not be desirable to enforce it. I agree with you that the indirect advantages resulting from making available the mineral resources of India are likely to be more valuable to the State than any direct returns; and I therefore consider that it would not be desirable to enforce the right of the State, supposing that such right can be established, to mines in permanently-settled estates. Industries requiring skilled and scientific management, and the extensive application of capital, have flourished under the permanent settlement; and I apprehend that, speaking generally, the landholders of the Lower Provinces are sufficiently alive to their own interests either themselves to develop the mineral resources their estates may contain, or to afford facilities to others to do so.

4. This, however, does not apply to many other parts of India. I look upon it as pretty certain that the mineral resources of their lands will not be effectually worked by the peasant proprietors themselves of Madras or Bombay, or by the village communities of Northern India; and I apprehend that other promoters of mining enterprise would be likely to meet with considerable obstacles from intricacies of tenure and the difficulty of dealing with numerous small landholders. I consider, therefore, that care should be taken to reserve all State's rights to minerals which still exist. And I am of opinion, especially with reference to the views of the Madras Government mentioned in paragraphs 3 and 6 of your letter, that, in the absence of any distinct judicial precedent or proof of established law or practice, such rights should be presumed still to exist throughout India. I take it that the notion that payment of an assessment based on the agricultural value of land, and intended to cover the right of cultivation, conveys property in minerals below the surface of the soil is essentially a modern one, and would never have occurred to the Native Governments to which our own succeeded. I approve therefore of the instructions you propose (paragraph 6 of your letter) to give to the Government of Madras on this subject. With regard to the other provinces, you state that no general rule, universally applicable, can be laid down, either that minerals found in proprietary lands belong to the State, or that they do not so belong. But, speaking generally, in the North West Provinces it was ruled, but not, as it appears, by judicial authority, that when the surface is private property, the ownership extends, in default of special reservations, to what is below the surface. The precise degree of authority possessed by this ruling should, however, receive further consideration. In the Central Provinces and Berar the full right of Government to minerals has been reserved at settlement, while in the Punjab and Ajmere, and, it may be added, in the Bombay Presidency,* it has been declared by legislation that mines are the property of Government. You conclude therefore that, whenever the question as to the right of

* Section 69 of the New Land Revenue Code.

the State to minerals found in proprietary lands actually arises, it will have to be answered for that locality in accordance with practice and precedent. But that where the nature and extent of proprietary rights are still unsettled, and where custom and practice regarding mines has not been established, opportunity should be taken to declare by legislation that mines are State property. With these views I fully concur.

5. With regard to the third question, you consider that where proprietors of lands temporarily settled are held to be the owners of the minerals they may contain, such mineral resources may be taken into account for assessment on resettlement. In this view I concur; but request that care may be taken not to confer proprietary rights in minerals by including them among assessable assets where such ownership has not been proved previously to exist.

6. Upon the second point discussed in your letter,—the modification of the Waste-Land Rules suggested by the Government of Madras,—I agree with you that, in future, sales and leases of waste lands for agricultural purposes should be generally made subject to reservation of the full right of the State in mines and minerals, and of right of access and other reasonable conveniences for working them on behalf of Government or the assignees of Government. I approve the circular you have issued on this subject, and sanction the necessary modification of the Waste-Land Rules.

7. Regarding the last subject discussed in your letter,—the terms on which applications to mine in Government waste land in Wynaad and similar auriferous tracts shall now be granted,—you point out that, if gold should be largely produced in India, the effect on exchanges would be highly beneficial, and that it is consequently of great importance that the gold sources in India should be worked to the best advantage. You consider therefore that the mining terms granted by Government should be as liberal as possible without encouraging undue speculation, and you deem it of importance thus to attract capital to the Wynaad gold-fields. You have ascertained that Australian experience is that the largest indirect advantage to the State is secured by making mining leases simple and liberal, on the one condition that a certain quantity of labour is employed per acre on *bonâ fide* mining operations. You propose therefore to authorise the Government of Madras to grant gold-mining leases of Government lands, in lots of from 1 to 30 acres, for terms of 10 or 20 years, at a rent of Rs. 5 per acre, on condition that not less than five labourers per acre are regularly employed on *bonâ fide* mining operations, in such manner as Government may approve. Power will be given to the Government of Madras to enforce fulfilment of these conditions, and the leases are to be renewable at the expiration of the original period on such terms as the Madras Government may then settle. You thus leave to the Government of Madras wide discretion with reference to the term

and area of each lease, and you do not propose for the present to levy any royalty or other tax on the industry.

8. These arrangements appear to me to be judicious, and I approve of them With reference, however, to the last sentence of the preceding paragraph, and also to the last clause of paragraph 7 of your letter, I am of opinion that it should be made clear that for the term of leases now granted there will be no liability to any future royalty or other tax in addition to the rent, with the exception of any taxation which may hereafter be found necessary to provide, at the expense of mining communities,—the expenses of special police, communications, water-supply, sanitation, or other similar administrative arrangements needful for their own protection or convenience.

9. Finally, I have to observe that the arrangements you now propose appear to refer to mining operations in Government waste lands only. Should, however, it be decided that mineral rights in any owned or occupied lands in Madras are vested in Government, and should gold be discovered in any such lands, I presume that, with due regard to the rights of the cultivating proprietors, mining privileges will be granted on terms similar to those now approved for Government lands.

From the Officiating Secretary to the Government of India, to all Local Governments and Administrations,—No. 1240—48 (Mineral), dated Simla, the 15th May 1880.

In continuation of my Circular No. 2-11—19, dated the 1st September 1879, I am desired to forward copy of a despatch No. 35, dated 25th March 1880, from the Secretary of State for India, regarding rights of Government to minerals in this country. The policy of the Government of India, as already announced, is generally approved, subject to certain additions to be noticed below.

2. The most important declaration contained in the despatch is that expressed in the fourth paragraph. Hereafter, except in permanently-settled estates, it will be presumed throughout India that, in the absence of any distinct judicial precedent or proof of established usage, the State has a right to minerals.

3. Attention is invited to paragraph 2 of the despatch, under which the ruling that grantees of waste lands, whether or not the grants expressly comprise all products above and below the surface, are, in the absence of provision to the contrary, entitled to mines of gold and silver found thereunder, is limited to grantees of waste land "in fee simple," made in accordance with the rules framed upon the instructions given in Sir C. Wood's despatch No. 14 of 1862. Should any question hereafter arise in respect to grants of waste land made on other terms, Local Governments and Administrations will have to consider, in each class of cases, what is the specific effect of the form of grant regulating them as touching rights to minerals.

The general ruling above quoted must be held not to apply to ordinary cultivating leases made in the course of settlement operations, or in the routine of district revenue work.

4. The direction in paragraph 5 of the despatch, to avoid conferring proprietary rights in minerals by including them amongst the assessable assets where such ownership has not been previously proved to exist, will be duly observed in making temporary settlements. The view of the Government of India, that where proprietors of temporarily-settled lands have been judicially held to be owners of minerals contained therein such mineral resources may be taken into account for assessment on resettlement, has been accepted by the Secretary of State. But, as explained in paragraph 2 above, in the absence of a judicial decision, the presumption will be that such landholders are not owners of the minerals underneath the surface of their lands.

5. With reference to paragraph 6 of the despatch, I am to request that the rules regarding the sale and lease of waste lands for agricultural purposes in force in may be modified, so far as may be necessary, to make leases and sales under them subject to reservation of the full right of the State in mines and minerals, and of right of access and other reasonable conveniences for working them on behalf of Government or the assignees of Government. Full publication should be given to the modifications of rule made under these instructions; and copies of such orders as may be passed by the on the matter should be forwarded to this Department for information.

APPENDIX M.

Form of Proclamation.

(*Under Section* 165 *of Bombay Act V. of* 1879.)

Whereas the property of hereinunder specified has been attached on account of the Government assessment Rs. due by the said ; and whereas it is necessary to recover the said amount by sale of the said property, together with all lawful charges and expenses resulting from the said attachment and sale:

Notice is hereby given that on the day of 188 at o'clock A.M., A.B., the Mámlatdár of (or other person appointed), will, at in Táluka in this District, sell by auction to the highest bidder and without reserve, the right, title and interest of the said in the property hereinunder specified, and every power of disposing of the

same or any of them or of the profits arising therefrom which the said may now consistently with the law exercise for his own benefit.

Moveable Property.

1	2	3	4	5	6
Lot No.	Number and description of articles.	Where attached.	Where now placed.	When to be viewed.	Whether the sale is subject to confirmation or not.

Immoveable Property.

1	2	3	4	5	6	7	8	9
Lot No.	Description of Lot, including local situation, supposed or estimated rent or annual value, and, if leased, for how long, on what terms, and to whom.	Survey number, Municipal number and other fiscal designation.	Government Revenue, including any Local Cess, any other known fiscal charge resting on the Lot.	Present occupant.	(Here enter any other particulars the Collector may see fit.)			

N.B.—No guarantee is given of the title of the said or of the validity of any of the rights, charges or interest claimed by third parties.

Collector.

APPENDIX N.

Partition of Estates by the Collector.

1. In the division of an estate ordered by the decree of a Civil Court paying land revenue to Government, the Collector is bound by the rules laid down in section 113 of the Land Revenue Code whenever they are applicable. If a Court assigns rights in specified areas in survey numbers of less extent than the minima prescribed under section 98 of the Code, these rights cannot be registered in the Government accounts, or be otherwise recognized by Government. (*G. R.* 7052 *of* 23*rd November* 1881.)

2. When the division or separation of a share of an undivided estate paying revenue to Government is made by the Collector, under the orders of a Civil Court, in accordance with the provisions of section 265 of the Code of Civil Procedure, 1877, the following fees shall be levied (in addition to those prescribed at page 129 of the High Court Circular Book) as remuneration for travelling expenses *bonâ fide* incurred by subordinates in the Revenue establishment employed on such division or separation of estates:—

For Clerks and Kárkuns of Collectors, for each day actually on tour.

Rate of salary per mensem.	Europeans and Eurasians.	Natives.
	Not exceeding	
	Rs. a. p.	Rs. a. p.
On Rs. 100 and upwards	1 7 0	1 4 0
On Rs. 75 to less than Rs. 100	1 1 0	0 14 0
More than Rs. 50 to less than Rs. 75	0 13 0	0 10 0
On Rs. 30 to Rs. 50	0 10 0	0 8 0
Less than Rs. 30	0 8 0	0 6 0

For Mámlatdárs' Kárkuns.

	Not exceeding Rs. a. p.
On Rs. 30 and upwards	0 7 0
On less than Rs. 30	0 5 0

For Peons.

Not to exceed one anna per diem.
(*Bombay Government Gazette* of 1876, p. 255.)

APPENDIX O.

No. 4213.

REVENUE DEPARTMENT.

Bombay Castle, 21st July 1881.

In exercise of the powers given by Section 55 of Bombay Act V. of 1879, the Governor in Council authorizes the Commissioner in Sind to fix rates for the use by landholders and others of water the right to which vests in Government, for the cultivation of rice on any land not assessed and entered in the Survey Registers as rice land.

2. The amount of such rate shall be subject to the approval of Government, and shall, after sanction, be notified in the office of the Mukhtyárkar of the táluka in which the land on account of which the rate is levied is situated.

3. Any person desiring to grow rice in land not assessed as rice land shall make an application in writing to the Mukhtyárkar or other officer duly authorized to receive such application, for permission to make use of the supply of water needful for growing rice, stating if he requires it for one year only or permanently; and if any person cultivates rice in such land without such permission he shall be charged with double the rate he would otherwise have been required to pay had he applied for and obtained permission.

4. All persons who now hold or may hereafter apply to take up lands assessed and recorded in the Survey Registers as rice lands, shall, as soon as possible after the publication of these Rules or on application to take up such lands, be tendered a list of such rice lands then being or about to be in their occupation, and rice shall not be grown on any number not included in such lists except on payment of the extra rate.

Appendix F.

(Chapter VIII., Order 34.)

Appendix A.

Form of Mortgage-Bond under Rule VIII.)

Whereas I have this day received an advance of Rupees from the Collector of on behalf of the Secretary of State for India in Council for the purpose of repayable with interest at in equal within years from this date;

I do hereby mortgage to the said Collector on behalf of the said Secretary of State for India in Council the occupancy right which is at present in my possession and enjoyment, Survey number measuring acres gunthas, situated in the village of táluka of this district;

As security for the repayment of the said advance of Rupees with interest, the said occupancy right to continue in my possession and enjoyment;

On condition that, on my failing to pay any one instalment within months of the date on which such instalment becomes due,

Or on my transferring by sale, mortgage or gift the said occupancy right to any other person, the said occupancy right shall forthwith become forfeited to Government.

In witness whereof the said has signed this deed.

Dated

Signed by

in the presence of

(Signature).

Appendix B.

(*Form of Agreement under Rule VIII.*)

Whereas I have this day received an advance of Rs. from the Collector of on behalf of the Secretary of State for India in Council for the purpose of I do hereby bind myself and do agree to repay the said sum with interest at in equal within years from this date; and in the case of my making default therein I hereby

bind myself to forfeit to the Secretary of State for India in Council the sum of Rs.

In witness whereof the said has signed this agreement.

Dated

(Signature).

(Form of Security to be subjoined to the bond of the principal.)

We hereby declare ourselves securities for the abovesaid that he shall do and perform all that he has above undertaken to do and perform, and in case of his making default therein, we hereby bind ourselves to forfeit to the Secretary of State for India in Council the sum of Rs.

Dated

(Signature).

Appendix G.

(Chapter XI., Order 18.)

APPENDIX A., (*see* Rule 2.)

Routes by which alone timber and other forest produce may be moved into or from any of the following districts (namely) :

1.—*Thána District.*

1. G. I. P. Railway Line.
2. B. B. and C. I. Railway Line.
3. Bombay and Agra Road.
4. Bombay and Poona Road.
5. Panvel and Campooli Road.
6. Bhor Ghàt.
7. Kusur Ghát.
8. Sanján Bandar.
9. Sowta Bandar.
10. Apti Bandar.
11. Dysur Bandar.
12. Manor Bandar.
13. Sayeli Bandar.
14. Morambe Bandar.
15. Battana Bandar.
16. Mori Bandar.
17. Joo Nandruk Bandar.
18. Pishi Bandar.

2.—*Kolába District.*

19. Pen and Campooli Road.
20. Páli and Nagotna Road.
21. Dharamtar and Pen Road.
22. Mahád-Waranda Ghát Road.
23. Mahád and Ratnágiri Road.
24. FitzGerald Ghát Road.
25. Alíbág and Revas Road.
26. Pimpri Ghát.
27. Alíbág Bandar.
28. Durshet Bandar.
29. Amba Creek.
30. Revdanda Creek.
31. Dige Creek.
32. Sávitri River.

3.—*Ratnágiri District.*

33. Ratnágiri-Polàdpur Road.
34. Harni Bandar.
35. Khed—Amboli.
36. Chiplún—Kumbhár Ghát.

37. Amba Ghát—Ratnágiri.
38. Bhowra Ghát.
39. Phonda Ghát.
40. Vengurla—Belgaum.
41. Bánkot Bandar.
42. Anjarle Bandar.
43. Anjanvel Bandar.
44. Jaygad Bandar.
45. Ratnágiri Bandar.
46. Purangad Bandar.
47. Jaytápur Bandar.
48. Viziadrug Bandar.
49. Málvan Bandar.

4.—*Khándesh District.*

50. G. I. P. Railway Lines.
51. Bombay and Agra Road.
52. Taloda-Kukarmunda Road.
53. Shaka-Isarvari Road.
54. All roads upon which Forest Depôts may from time to time be established under Rule 15.

5.—*Násik District.*

55. G. I. P. Railway.
56. Bombay and Agra Road.
57. Bari Ghát Road.
58. Násik-Sangamner Road.
59. Chip Ghát.
60. Kanchan Ghát.
61. Sailbàri Ghàt.
62. Bábulna Ghát.
63 Nándgaon—Aurungabád.
64. Dhond-Manmàd State Railway.

6.—*Ahmednagar District.*

65. Dhond-Manmád State Railway.
66. Násik-Ahmednagar Road.
67. Násik-Poona Road.
68. Manmád-Dhond Road.
69. Ahmednagar-Poona Road.
70. Ahmednagar-Aurungabàd Road.
71. Akola-Bari Ghàt Road.

7.—*Poona District.*

72. G. I. P. Railway Line.
73. Dhond-Manmád State Railway.
74. Málsej Ghát.
75. Brámanwada Ghát.
76. Poona-Násik Road.

77. Poona-Panvel Road.
78. Poona-Pimpari Ghát.
79. Poona and Sátára Road by Kátraj Ghát.
80. Poona and Sholápur Road.
81. Níra Bridge Road.
82. Supa-Dhond Road.

8.—*Sátára District.*

83. Poona-Kolhápur Road.
84. Shervat-Varanda Ghát.
85. Bhor-Pandharpur Road.
86. Sátára-Pandharpur Road.
87. Sátára-Bijápur Road.
88. Níra Bridge-Pusesávli Road.
89. Umraj-Pandharpur Road.
90. Amboli Ghát-Sátára Road.
91. Tivra Ghát-Sátára Road.
92. Chiplún-Karád Road.
93. Várna Valley Road.
94. Málá Ghát.
95. FitzGerald Ghát.
96. Koyna River.
97. Varna River.

9.—*Sholápur District.*

98. G. I. P. Railway.
99. Sholápur-Poona Road.
100. Sholápur-Secunderabad Road.
101. Sholápur-Bijápur Road.
102. Pandharpur-Bijápur Road.
103. Pandharpur-Pusesávli Road.
104. Pandharpur-Sátára Road.
105. Pandharpur-Phaltan Road.
106. Sholápur-Karmála and Ahmednagar Road.
107. Bársi-Yedshi Road.

10.—*Surat District.*

108. Tápti River.
109. Bánsda—Bilimora and Bulsár Road.
110. Dharampur and Bulsár Road.
111. Auranga River.
112. Ambika River.
113. Peint, Párdi, and Umarsádi Bandar Road.
114. B. B. and C. I. Railway.

The roads on which the following Forest Depôts are established, viz.:

1. Wagai.
2. Jakria Bari.
3. Babulna-Ghát.

4. Karjai.
5. Amoonia.
6. Kanchan Ghát.
7. Chip Ghát.

11.—*Panch Mahâls District.*

115. Dohad-Pate Road.
116. Godhra-Baroda Road.
117. All roads upon which Forest Depôts may from time to time be established under Rule 15.

12. *Kanara District.*

118. Tinai Ghát Road.
119. Majali Road.
120. Mouth of the Kalinadi River, Sadàshivgad, Kodibág and Kudra Bandars.
121. Kárwàr Bandar.
122. Belikeri Bandar.
123. Ankola Bandar.
124. Mouth of the Gangavali River, Munjgooni, Gangavali, and Gundbala.
125. Mouth of the Tudri River, Tudri, Agnashini, Mirjan, Hegde, Dewgi, Manki and Oopinputtum Bandars.
126. Mordeshwar Bandar.
127. Mouth of the Venktápur River (Sheráli and Venktápur Bandars).
128. Bhatkal River (Bhatkal Bandar).
129. Gersapa Ghát Road to Talgoopa (Gersapa and Honàvar Bandars).
130. Siddàpur Road to Sorub *viâ* Warda.
131. Sirsi to Sorup *viâ* Banavasi.
132. Sirsi to Sammasgi *viâ* Dasankop.
133. Sirsi to Hángal and Bankápur *viâ* Pála.
134. Katur to Murguddi.
135. Mundgod to Bankápur *viâ* Sauvalli.
136. Mundgod to Turrus *viâ* Wargatti.
137. Yellápur to Hubli *viâ* Kirvatti.
138. Haliyál to Dhárwár *viâ* Mávinkop.
139. Haliyál to Belgaum—Madanhalli.
140. Unshi Ghát Road *viâ* Supa and Shitovde to Belgaum.
141. Supa *viâ* Jagalbet, A'mod and Hemarge to Khánápur.

Dhárwár, Belgaum, and Kaládgi Districts.

Every made road maintained from Imperial, Provincial, Local or Forest Funds, and, with the special permission of the Conservator of Forests, any other road.

Appendix H.

(Chapter XIII., Order 22.)

FORM A.

License for the manufacture and retail sale of Intoxicting Drugs.

Be it known that the Collector of hereby confers upon of the privilege of manufacturing and the sole privilege of selling by retail bhàng (or gànja, &c., *as the case may be*) in the district (or taluka, mahàl, &c.) of during the term of one year commencing on the 1st August 188 , and ending on the 31st July 188 , both days inclusive, subject to the conditions hereinafter mentioned, that is to say:—

1. That he shall pay monthly in advance on the 1st day of each month, commencing on the 1st August 188 , on account of duty a sum of Rs. into the Government Treasury at ;
2. That all risks of loss from failure of seasons or from any other cause whatsoever shall be borne by him, and he shall make all payments of duty as aforesaid from time to time as they fall due, without any excuse or claim for compensation whatever;
3. That he shall keep a shop (or shops) only at the place (or places) noted in the margin or at such other places as the Collector shall from time to time sanction;
4. That he shall make his own arrangements for obtaining supplies of the intoxicating drugs which he is hereby licensed to sell; provided always that he shall not purchase the same from any person in the Presidency of Bombay who does not hold a license for the sale thereof, and that if he wishes to import or to transport or remove any intoxicating drugs he shall be subject in doing so to all the provisions of the Bombay Abkàri Act, 1878, and of the rules and orders in force thereunder;
5. That any stock of intoxicating drugs which he is hereby licensed to sell which may remain unsold in his hands on the expiration of this license on 31st July 188 , or if it should be in the meantime recalled, on its being so recalled shall, unless in the former case the licensee obtains a fresh license for the retail vend of bhàng, (gànja, &c., *as the case may be*) during the year then next ensuing, be the property of Government, and may be taken possession of by the Collector on 1st August 188 , or immediately upon the recall of the license, as the case may be;

6. That he will sell intoxicating drugs in virtue of this license only at the shop (or shops) hereinbefore specified and, unless with the previous written sanction of the Collector, will keep such drugs only at the said shops ;

7. That he shall from time to time submit to the Collector, for his approval, the name, age, and address of any person whom he proposes to employ at his shop (or shops), and shall forthwith dismiss from his service any person so employed on being required so to do by the Collector ;

8. That he will not sell to one and the same person on any one day any intoxicating drugs exceeding in the aggregate half an Indian seer, or 40 tolas, unless under the authority and in accordance with the terms of a special order duly made in this behalf under Section 17 of the Bombay Abkari Act ;

9. That he will not receive grain, goods, ornaments, wearing apparel or other property in barter or pawn for intoxicating drugs ;

10. That he will not open his shop (or any of his shops) or make sales therein before sunrise, that he will not keep his shop (or any of his shops) open or make sales therein after sunset, and that he will not harbour any person therein during the night.

11. That he will not permit persons of notoriously bad character to resort to his shop (or to any of his shops), that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop (or to any of his shops) ;

12. That he shall have constantly fixed up in a conspicuous part of the front of his shop (or of each of his shops) a sign-board bearing in legible characters in the vernacular language his name and the words "licensed to sell ";

13. That he will keep a daily account at his shop (or at each of his shops), showing the quantities and descriptions of the drugs purchased or imported, the price paid for the same, the names of the persons from whom they are brought, the quantities and descriptions of drugs respectively manufactured and sold each day, and in the case of the drugs sold the names of the persons to whom they are sold and the prices charged for them ; and will produce the said account for inspection whenever required by the Collector or by any subordinate whom he may depute for that purpose, and will also furnish such returns and information as may from time to time be called for by the Collector :

14. That if the Collector at any time so requires, the weights or measures used in his shop (or in any of his shops) shall be such only as may be prescribed by the Collector, and shall be tested and stamped, at his expense, at the Collector's or the Taluka Office;

15. That he will not, without the previous written permission of the Collector, sublet, in whole or in part, the right of vend conferred upon him by this license, or admit partners into his business;

16. That this license may be recalled by the Collector in the event of default in the punctual payment of the duty stipulated to be paid in clause 1, or of the infringement by the licensee, or by any of his servants, of any of the conditions hereof, or of any provision of the law relating to Abkàri revenue or of any rule or order framed under any such law for the time being in force;

Should this license be so recalled the right of manufacture and of retail vend for the unexpired portion of the period for which this license is granted may be again disposed of or not as the Collector thinks fit. In either case the licensee shall continue responsible for the instalments of duty stipulated for in clause 1 of this license. If the right of vend is re-disposed of, he shall receive credit for all payments of duty recovered from the new licensee up to the amount of the duty still payable by him, but shall not have any claim to the profit, if any, realized by the Government by such re-disposal.

Dated this day of 188

(Signed)

Seal of the Collector.

Collector.

FORM B.

License to be granted to Cultivators or Owners of Plants from which intoxicating drugs are manufactured or produced for the sale or for the manufacture and sale of intoxicating drugs, or to merchants and dealers for the wholesale sale of such drugs.

Be it known that of is hereby authorized by the Collector of to (manufacture and) sell bhàng (or gànja, &c., *as the case may be*) by wholesale at during the term of one year commencing on the 1st August 188 and ending on the 31st July 188 , both days inclusive, subject to the conditions hereinafter mentioned, that is to say;

1. That he shall not sell the said drug (or drugs) to any person other than a licensed wholesale or retail vendor or a licensed exporter thereof, and shall not permit the same to be transported or removed from the place of sale except under a permit duly obtained under the Bombay Abkàri Act, 1878;

* To be inserted only when the license is granted to a merchant or dealer for wholesale sale.

2. *That he shall not sell the said drug (or drugs) in smaller quantities than

3. That this license may be recalled by the Collector in the event of the infringement by the licensee, or by any of his servants or agents, of any of the conditions hereof, or of any provision of the law relating to Abkàri revenue, or of any rule or order framed under any such law for the time being in force.

Dated this day of 188

(Signed)

Seal of the Collector.

Collector.

FORM C.

Counterpart Agreement to be executed by intending Licensees.

I, , in consideration of the Collector of granting to me a license under the Bombay Abkári Act, 1878, for the wholesale (or retail) vend (and manufacture) of bhàng (or gànja, &c, *as the case may be*) at (or in the district, or mahàl, &c., of) for the period of one year commencing on the 1st August 188 , and ending on the 31st July 188 , both days inclusive, do hereby agree with the said Collector as follows, viz. :—

(*Here enter the various clauses of the license substituting the first for the third person.*)

†And as security for the due performance by me of the conditions aforesaid, I have this day deposited with the Collector the sum of Rs. . In the event of my making default in any payment due by me under the conditions aforesaid, the said money may be applied by the Collector in liquidation, as far as possible, of the demand against me, the balance only, if any, being returned to me. If I duly perform all the aforesaid conditions the said money is to be returned to me.

†This clause to be added only when a deposit is made.

Dated this day of 188 .

(Signed)

Signed by the said Licensee.

in the presence of

FORM D.

Collector's Seal.

Import Permit for Intoxicating Drugs.

No.

No.

Office of the Collector of

Dated 188 .

Date

of

Name of Importer

is hereby authorized, subject to the conditions noted on the reverse, to import at from Intoxicating Drugs of the descriptions and quantities specified in the margin.

Drugs to be imported.

Description.	Quantity.

Description. Quantity.

Whence to be imported

Place of Import

Duty paid Rs.

This Permit, which has been granted on payment by the Importer of a duty of Rs. , will be in force only up to the evening of the

Date up to which permit will be in force

Collector.

Collector.

Note—This permit and the drugs imported in virtue thereof must be presented at the time of import for examination to the

of and after import the permit must be delivered to the

of

(*Any other terms which the Collector thinks fit to impose under Section 9 (c) of the Abkári Act should be inserted here.*)

FORM E.

Export Permit for Intoxicating Drugs.

No.

Office of the Collector of

Dated 188

of

is hereby authorized, subject to the conditions noted on the reverse, to export at

to

Description.	Quantity.

Intoxicating Drugs of the descriptions and quantities specified in the margin.

This Permit, which has been granted on payment by the Exporter of a duty of Rs. , will be in force only up to the evening of the 188 .

Collector.

Collector.

No.

Date

Name of Exporter

Drugs to be exported.

Description. Quantity.

Destination

Place of Export

Duty paid Rs.

Date up to which permit will be in force

Note.—This permit and the drugs exported in virtue thereof must be presented at the time of export for examination to the of and after export the permit must be delivered to the of

(*Any other terms which the Collector thinks fit to impose under Section* 10 (*e*) *of the Abkari Act should be inserted here.*)

FORM F.

General Permit for Transport or Removal of Intoxicating Drugs.

No.

Date

Name of Permit-holder of

is hereby permitted, subject to the terms noted on the reverse, to remove intoxicating drugs of the descriptions noted in the margin from

Description of Drugs.

Description.

Route

Period for which permit is granted :

to from time to time as he finds it necessary.* Such drugs are to be conveyed by the undermentioned route, viz. :—

commencing the

This permit will be in force for a period of commencing on the

(Signed)

Collector (or, &c.)

(Signed)

Collector (or other Abkári Officer empowered under Section 13).

* This will be inserted only if the places between which drugs are to be conveyed are more than 10 miles apart.

Note.—Whenever any intoxicating drugs are removed under this permit, the holder thereof must present the same, together* with a receipt from for the duty prescribed by Government under Section 27 of the Bombay Abkári Act, 1878, on the intoxicating drugs removed, to the undermentioned officers *en route* and obtain their signatures to the certificates beneath this :—

Removal of Drugs.			* Amount of Duty paid.	Signatures in acknowledgment of correctness.		
Date.	Description.	Quantity.		The at	The at	The at

When the period of this permit expires it must be delivered to

* These will be inserted only if duty is payable.

FORM G.

Special Permit for transport or Removal of Intoxicating Drugs.

No.

Date

No.

Date

Name of Permit-holder of

is hereby permitted, subject to the conditions noted on the reverse, to remove

Purpose of removal * from to

Drugs referred to in Permit.

Description. Quantity.

for the purpose of intoxicating drugs of the descriptions and quantities noted in the margin* by the undermentioned route, viz.,

Description. Quantity.

Route

Duty (*or* fee) paid Rs. Rs. , being the amount of the duty (*or* fee, *as the case may be*) payable on account of the permit, have been paid to the undersigned.

Date up to which permit will be in force

This permit will be in force only till the evening of the

(Signed)

Collector (or other Abkári Officers empowered under Section 13)

(Signed)

Collector (or, &c.)

* This will be inserted only if the places between which drugs are to be conveyed are more than 10 miles apart.

Note.—When intoxicating drugs are being removed under this permit, the holder thereof must present the same to the undermentioned officers *en route* and obtain their signatures to the certificates beneath this, and as soon as the intoxicating drugs have been conveyed to their destination deliver this permit to

Date.	Signatures in acknowledgment of correctness.		
	The at	The at	The at

Appendix I.

TABLE OF FERRY FARES.

(Chapter XVIII., Order 17.)

Description.	Rates of Ferry Fares.							
	At Ferries of 1st Class.		At Ferries of 2nd Class.		At Ferries of 3rd Class.		At Ferries of 4th Class.	
	as.	p.	as.	p.	as.	p.	as.	p.
Four-wheeled carriages, each	12	0	8	0	6	0	6	0
Two-wheeled carriages on springs	8	0	6	0	4	0	3	0
Laden carts, with or without springs, each	8	0	6	0	4	0	3	0
Unladen do. do. do.	5	0	4	0	3	0	2	0
Laden tatoos, horned cattle, and mules	3	0	2	0	1	0	1	0
Horses, laden or unladen	3	0	2	0	1	0	1	0
Unladen tatoos, horned cattle, and mules	2	0	1	0	0	6	0	6
Asses, laden or unladen	1	0	1	0	0	6	0	6
Camels, laden or unladen	4	0	3	0	2	0	2	0
Sheep and goats	0	3	0	3	0	1	0	1
Palanquin, with hamâls	12	0	8	0	8	0	4	0
Tonjon or Native palna, with hamâls	6	0	4	0	4	0	2	0
Passengers other than little children	1	0	0	6	0	3	0	3

The rates to be levied at special ferries shall be fixed by the Collector in each case with the sanction of Government.

These fares, besides giving the persons paying them a right to the conveyance of their vehicles and animals and their loads across the ferry, are, in cases of wheeled vehicles, to pay for embarkation, disembarkation, and (at the ferries where it is declared necessary by the Collectors) taking the vehicles to the top of the opposite bank, sufficient men for this purpose being provided by the ferry contractor, without causing delay in the working of the boat. No charge is to be made for little children in arms. The fare chargeable for a wheeled vehicle does not cover the fare for the animal or animals which may draw it. Half the rates only are chargeable for animals made to swim alongside of the boat.

With reference to the notification of 5th August 1870, published by the Governor in Council under the Bombay Ferries Act, 1868, at pages 890—892 of the *Bombay Government Gazette* for 1870, it is hereby notified for general information that Government have

been pleased to approve of the following addition to the table of tolls leviable under the said Act; (namely)—

Description.	Rates of Ferry Fares.			
	At Ferries of First Class.	At Ferries of Second Class	At Ferries of Third Class.	At Ferries of Fourth Class.
Goods and Merchandise unloaded from carts at one side of a ferry for the purpose of being reloaded into carts at the other side.	3 annas for each cart unloaded.	2 annas for each cart unloaded.	1 anna for each cart unloaded.	1 anna for each cart unloaded.

Government Notification No. 2083, *June* 16, 1883.

Appendix L.

(Chapter XIX., Order 15.)

Revised skeleton form for Municipal Administration Reports to be sent annually by different Municipalities with Statistical Statements, Forms Nos. I., II. and III., drawn up jointly by H. N. B. Erskine, Esq., Commissioner in Sind, and Arthur Crawford, Esq., Commissioner, S. D.

NOTE.—The Forms I., II. and III. sent by the several Municipalities should be recorded in the Collector's office. General statements for the district prepared from them should be sent to the Commissioner.

I.—*Date of Establishment.*—(State date of establishment of the Municipality).

II.—*Population.*—State how the population has been arrived at, and explain any important increase or decrease as compared with the preceding year.

III.—*Boundaries.*—State if any and what changes have taken place in the year, and what necessitated the change.

IV.—*Meetings.*—State here the number of meetings held during the year, whether special, quarterly, general of Managing Committees (for Town Municipalities, "Local Bodies") and average number of Commissioners that attended each description of meeting. If any Commissioners have failed to attend two-thirds of the number of meetings their names to be stated.

V.—*Number of Members of Committees.*—(Column 6 of Statistical Form No. I.). Explain any increase or decrease in the total number of Commissioners as compared with the previous year in official or non-official members, and in European or Native members.

VI.—*Imposts*—Describe here any changes that may have taken place in taxes, &c., giving date of sanction.

VII.—*Income.*—Here give a table comparing income of the current and the preceding year in the following form :—

Items.	Income in 183 .	Income in 183 .	Increase.	Decrease.
1. Octroi				
2. Conservancy Cess				
3. License on Trades				
4. Other taxes in detail, (see blank columns under head 9 in new Statement I.) ..				
5. Tax on houses and lands ...				
6. Tax on vehicles				
7. Tax on animals				
8. Tolls				
9. Other taxes in detail, (see blank columns under head 14)				
10. Miscellaneous Receipts—				
I.—Realizations under Special Acts ...				
II.—Proceeds of land, &c.				
III.—Income from markets (rents, fees, sale of refuse, &c.)				
IV.—Conservancy and road cleaning (fees, sale proceeds of night-soil, street refuse, &c.) ...				
V.—Municipal fines ..				
VI.—Payments for Municipal service rendered to individuals				
VII.—Grant-in-aid from Provincial or Local Funds				
VIII.—Sundries (rent of Municipal lands, receipts from Public Gardens, &c.) ..				
11.— Debts				

Then explain increases and decreases "II. under 10, Proceeds of land, &c.," describe the nature of the income realized under this head. In the case of 3, Licenses on Trades, state the nature of the trades for, and the circumstances under which, Licenses were issued.

VIII.—*Expenditure.*—Here give a table comparing expenditure with the previous year, in the following form :—

		Expenditure 189	Expenditure 188	Increase.	Decrease.
1. General Establishment.	*a.* Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.				
	b. Collection of Municipal taxes including Octroi (Establishment, purchase of Account Books, Paper, Money Boxes, repairs to outposts, &c.)				
2. Public Safety... ...	*a.* Fire (Establishment, purchase of Fire-Engines, buckets, repairs, &c.) ...				
	b. Lighting Establishment, purchase of lamps, oil, repairs, &c.				
	c. Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts) ...				
3. Public Health.	(*a*) Registration of births and deaths ...				
	(*b*) Buildings and other works (erection of slaughter-houses, latrines, &c.)				
	(*c*) Repairs to markets, dispensaries, &c.				
	(*d*) Maintenance of Medical Institutions, (Dispensary establishment, purchase of medicines, &c.) ...				
	(*e*) Vaccination (Establishment) ...				
	(*f*) Water-works (Establishment, repairs)				
	(*g*) Road Watering (Establishment, purchase of water carts, repairs, &c.)				
	(*h*) Road Cleaning (Establishment, purchase and repairs of dust-bins, &c.)				
	(*i*) Conservancy... 1. Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c. ...				
	2. Refund, &c., of fines or over-assessment.				
	3. Remission of cesses...				

				Expenditure 188	Expenditure 88	Increase.	Decrease.
3. Public Health.	(j) Drainage Works (Establishment, repairs)						
	(k) Other measures.	1. Markets and Slaughter-Houses (Establishment, Contingencies)					
		2. Public Gardens (Establishment, purchase of seeds, repair of wells, purchase of bullocks, &c.)					
4. Public Instruction ...	Contribution to Schools ...						
5. Public Convenience.	(a) Public Works.	1. Establishment...					
		2. Construction and maintenance of roads					
		3. Other (new) works					
		4. Other repairs ...					
	(b) Survey of lands						
	(c) Other charges (printing, rewards, &c.)						
6. Contribution to Local or Provincial Funds ...							
7. Debts							
8. Miscellaneous							

Then explain the outlay under each head and attend to other particulars as explained below:—

1. General Establishment.

(a)—Office Establishment, Inspection, Honorary Magistrates Establishment, &c.

(This will include cost of Establishment under Magistrates contributed by Municipalities as at Shikárpur and Sukkur)

(*b*)—Collection of Municipal taxes, including octroi (establishment, purchase of Account Books, Paper, Money-Boxes, Repairs to octroi chowkies, &c.) After the increases or decreases are explained, give the percentage of cost on octroi collection and on collection of other taxes separately, also percentage of the cost of entire establishment including *a* and *b* on the total Municipal revenue.

2. Public Safety.

(*b*)—Lighting Establishment, purchase of lamps, oil, repairs, &c. State the number and description of lights previously existing; addition, if any, made during the current year, and the cost incurred.

(*c*)—Police Establishment, purchase of clothing, lanterns, &c., repairs to chowkies. Observe here that the cost of any new chowkies is not to go under this head, but under Public Works "other new works," see heading 5.

The cost of contingencies, repairs to chowkies and of the force employed, should be explained separately, and it should be stated whether and how the cost of Police is within the proportion allowed by Clause I., Section XXIV. of the Municipal Act.

3. Public Health.

(*a*)—Registration of births and deaths. Describe mode, state cost during the year and the number of births and deaths registered; state if any bye-laws have been sanctioned, if so, when and by whom; if not, what steps are being taken to have them sanctioned.

(*b*)—Buildings and other works (erection of slaughter-houses, latrines, &c.) Observe that buildings appertaining to "Public health" such as slaughter-houses, latrines, hospital buildings, drainage works are alone to go here, all other buildings will go under the head "Public Convenience" under "other (new) works."

The cost of the different kinds of works falling under this head should be separately explained, and the nature of the drainage works performed, stated. The necessity of erecting new latrines should be explained.

(*e*)—Repairs to Markets, Dispensaries, &c. Only repairs are to be shown here. Original works as regards markets will come under head "5, Public Convenience," and as regards Dispensaries the original works will be included in (*b*) under this head.

Where no separate allotment for repairing Dispensaries is made by the Municipality, nothing will be shown here, the full amount of annual contribution being entered under (*d*) following—

(*d*) Maintenance of Medical Institutions (Dispensary Establishment, purchase of medicines, &c.) If the Dispensary is maintained under the grant-in-aid system, state what proportion the Municipal grant bears to Provincial and other grants, and give any other particulars.

(*f*)—Water-works (Establishments, repairs). Any original works constructed in connection with water-works will come under "5, Public Convenience" ("other new works.")

Here state of what the water-supply consists; give full particulars, and what improvements are now necessary.

(*g*)—Road watering (establishment, purchase of water-carts, repairs, &c.) The cost of repairs to roads is not to be given here, but under the head construction and maintenance of roads under "5, Public Convenience."

(*i*)—Conservancy.

1.—Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c. (*a*) Describe mode of conservancy, removal of garbage and street sweepings, and mode and place of disposal. Give strength and cost of Scavenging establishment in men, cattle and plant. (*b*) State the number of latrines previously in existence and those constructed this year. How managed and maintained, strength of sweepers, and mode and place of disposal of night-soil.

(*j*)—Drainage works (Establishment and repairs.) Any original drainage works constructed will not be included under this head, but under the head "5, Public Convenience" under "other new works."

(*k*)—1. Market and Slaughter-Houses (Establishment and contingencies).

Give a description of markets, public and private.

4.—Public Instruction. Give number of Schools of all kinds and attendance, and state the contribution, if any, by the Municipality. Cost of school buildings, &c., should appear under the head "5, Public Convenience" and explained there.

5.—Public Convenience.

(*a*) Public Works, construction and maintenance of roads. State the number and length of roads constructed during the year and their necessity, and give cost under two distinct heads—

1. Construction.
2. Maintenance.
3. —Other (new) works. This is to include Buildings and Public Works of all kinds for which none of the above heads provide. The name, cost and necessity for each work should be specified here separately.

6.—Contribution to Local or Provincial Funds. State the object for which the contribution is made, and any point deserving of notice in connection with the subject.

7.—Debts. Explain the nature of the items under this head. If there are any loans, give here a brief summary regarding them and how they are being adjusted.

8.—Miscellaneous. Explain increases and decreases.

IX.—*Municipal Balances.*—State the amount as compared with the previous year; if the amount is large explain why it has been allowed to accumulate and how it is proposed to utilize it.

X.—*Municipal Property.*—State if the Municipality possess any real property, enumerate the same and state income annually derivable therefrom. Give a list of Municipal buildings; state the average annual cost of repair.

XI.—*Audit of Accounts.*—

(*a*)—State by what agency the audit under Section 89 of the Act is performed, how often it was performed in the year, and with what cost and result.

(*b*)—State whether the Collector or the Deputy Collector examined the accounts in the year, and with what result (see order 13, page 417 of Nairne's Revenue Hand-book).

XII.—*Municipal Wants.*—Here briefly review the present condition of the town, state its most pressing municipal wants in the order of their importance; and state what steps, if any, have been taken to supply them, and mention approximately the estimated cost in each case.

XIII.—*General Remarks.*—State here any incidents of the year that do not fall appropriately under the prescribed heads, whether the financial condition of the Municipality is good or whether any and what additional taxes are necessary, &c.

NOTE—In preparing reports none of the headings prescribed above should be omitted, but where there is no information, the word "nil" should be entered after the heading.

G. R. No. 3788, *Nov.* 12, 1881; *No.* 44, *Jan.* 6, 1882; *and No.* 2056, *June* 14, 1882.

FORM No. 1.

STATEMENT showing the INCOME of the MUNICIPALITIES in during the year

Name of District.	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	a Ex-officio.	b Nominated.	c Elected.	d Total.	e Officials.	f Non-officials.	g Europeans.	h Natives.	Deposits.	Actual Municipal balance.	Total.
Total.....															

No. 1.—*continued.*

8									9											
Octroi.									Assessed Taxes.											
a	b	c	d	e	f	g	h		Conservancy Cess.				License on Trades.				Other taxes in detail (as many columns as may be necessary.)			
Class I. (Articles of food or drink for men or animals).	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.				Total.

No. 1.—*concluded.*

10	11	12	13	14	15	16						17		18	19	20	21	
Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Other taxes in detail (as many columns as may be necessary).	Total income from taxation.	Miscellaneous Receipts.						Debt.						Remarks.
						Realizations under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.	Conservancy and road cleaning (fees, sale proceeds of night-soil, street refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from provincial or local funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.) Total	Loans.	Deposits (contractors' salaries unpaid, &c.) Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 13) per head of population	Incidence of income shown in column 18, per head of population.	

FORM II.

STATEMENT showing the EXPENDITURE of the MUNICIPALITIES in during the year

1	2	3	4	5	6		7			8										
					GENERAL ESTABLISHMENT.*		PUBLIC SAFETY.			PUBLIC HEALTH.										
										(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
NAME OF DISTRICT.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	Collection of Municipal taxes including octroi (establishment, purchase of account books, paper, money boxes, repair to outposts, &c.)	Fire (establishment, purchase of fire-engine, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.)	Repairs (to market, dispensary, &c.)	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.)	Vaccination (establishment).	Water-work (establishment, repairs).	Road-watering (establishment, purchase of watercarts, repairs, &c.)	Road-cleaning (establishment, purchase and repair of dustbins, &c.)	Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.	Refunds, &c., of fines or over-assessments.	Remissions of cess.
																		CONSERVANCY.		
TOTAL...																				

* Under this head only such establishments are to be shown as cannot be properly shown under any of the other heads. Wherever there is a special establishment for a particular purpose only, it should be shown under the head to which that particular purpose belongs.

FORM II.—*continued.*

STATEMENT showing the EXPENDITURE of the MUNICIPALITIES in during the year

8			9	10						11	12				13	14	15			
PUBLIC HEALTH—*continued.*			PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.							DEBT.						BALANCE AT CLOSE OF YEAR.			
(*j*)	(*k*)			PUBLIC WORKS.								Interest.								
Drainage works (establishment, repairs).	OTHER MEASURES. Markets and slaughter-houses (establishment, contingencies.)	Public garden (establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	Contributions to schools.	Establishment.*	Construction and maintenance of roads.	Other (new) works.	Other Repairs.	Survey of land.	Other charges (printing, rewards, &c.)	Contribution to local or provincial funds.	Loans, instalments paid during the year.	On account of last year.	On account of current year	Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	REMARKS.
																				Memorandum of liabilities and claims. Liabilities— Balance of loans ... ... Deposits to be adjusted ... ... Claims— Advances recoverable ... ... ——— Net amount of debt... ———

* If the Public Works Establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown under those heads, and not under this head.

STATEMENT No. III.

STATEMENT showing the Quantity or Value of the Principal Articles imported into, and taxed by the several Municipalities in the Division during the year, the consumption or expenditure per head, and the incidence of taxation per head of Population.

1	2	3 GRAIN.				
Name of Municipality.	Population by Census of 1881.	Gross imports.	Quantity or Value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

STATEMENT No. III.—*continued.*

4 SUGAR.					5 GHEE.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

STATEMENT No. III.—*continued.*

6 Class I.				7 Class II.			
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.

STATEMENT No. III.—*continued.*

S Class III.				O Class IV.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

STATEMENT No. III.—*continued.*

10 CLASS V.					11 CLASS VI.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

STATEMENT No. III.—*continued.*

12 CLASS VII.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

STATEMENT No. III.—*concluded.*

13 CLASS VIII.					14 INCIDENCE OF TAXATION PER HEAD.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population	Class I.	Total Octroi.

Appendix M.

Annual Superannuation Statement to be submitted to Government in the different Departments by Heads of Offices through the Accountant General, Bombay, at the close of December in each year (vide Government Resolutions, Revenue Department, Nos. 5500 and 6779, dated respectively the 15th August and 30th September 1882).

Date on which the age of 55 years was or will be attained.	Name and designation of the Officer.	Under whom employed.	Period of Extension		Grounds of recommendation.	Remarks.	Orders of Government.
			Already granted.	Now recommended.			

Appendix N.

(Chapter VIII., Order 22)

Form of Notice issuable to an inferior holder or co-sharer under Section 87 of the Bombay Land Revenue Code, 1879.

No.

Application under Section 86 of Bombay Act 5 of 1879 to the Collector of

A. B. .... Applicant, superior holder.

versus

C. D. ..... Inferior holder [co-sharer].

Claim Rs.

To

C. D., resident of in Táluka District

Whereas the superior holder above-named has made application for the recovery of [land revenue] rent on account of survey number situated in the village of Táluka from you, [the co-sharer] inferior holder above-named, which [land revenue] rent has become payable during the current [revenue year] year of your tenancy;

You are hereby required to attend before me either in person or by recognized agent at o'clock of the noon at my office [camp] at in the Táluka on the day of 18 at which time and place inquiry into the said application will be made.

And you are hereby required to produce before me at the above-named time and place any evidence you may wish to be heard, and further to show cause why the said application should not be granted.

If you fail to attend either in person or by recognized agent in pursuance of this notice, the above-mentioned matter will be decided upon in your absence and you will not afterwards be entitled to be heard with respect thereto.

Dated this day of 18 .

(Signed)

Designation of Office.

G. R. No. 5126, *Sept.* 5, 1881.

Appendix O.

PROCLAMATION.

Under Section 165 *of Bombay Act V. of* 1879.

Whereas the property of hereinunder specified has been attached on account of* ; and whereas it is necessary to recover the said amount by sale of the said property, together with all lawful charges and expenses resulting from the said attachment and sale:

Notice is hereby given that on the day of 188 at o'clock A.M., A.B. the Mámlatdár of (or other person appointed) will, at in Táluka in this District, sell by auction to the highest bidder and without reserve, the right, title, and interest of the said in the property hereinunder specified, and every power of disposing of the same or any of them or of the profits arising therefrom which the said may now consistently with the law exercise for his own benefit.

Moveable Property.

(To be omitted when the form is used under No. 11 of the Rules for execution of decrees by Collectors).

1	2	3	4	5	6
Lot No.	Number and description of articles.	Where attached.	Where now placed.	When to be viewed.	Whether the sale is subject to confirmation or not.

* Here enter the words "the Government assessment Rs. due by the said ," or when the form is used under No. 11 of the Rules for execution of decrees by Collectors, the words "a decree obtained in original suit No. of 18 , in the Court of at Plaintiff Defendant in virtue whereof a sum of was adjudged to be payable by the said to the plaintiff."

Immoveable Property.

1	2	3	4	5	6	7	8	9*
Lot No.	Description of Lot, including local situation, supposed or estimated rent or annual value, and if leased, for how long, on what terms, and to whom.	Survey number, Municipal number and other fiscal designation.	Government Revenue, including any Local Cess, any other known fiscal charge resting on the Lot.	Present occupant.	(Here enter any other particulars the Collector may see fit).			

N.B.—No guarantee is given of the title of the said or of the validity of any of the rights, charges or interest, claimed by third parties.

* In Column 9 should be entered the additional particulars required in 11 (*a*) of the Rules for the execution of decrees by Collectors, when the form is used under those Rules.

Collector.

G. R. No. 3428, *June* 15, 1881.

Appendix P.

(Chapter IX., Order 24.)

Form of Notice under Section 5 of Act VI. of 1878.

"NOTIFICATION.

"In accordance with the provisions of Section 5 of Act VI. of 1878, notice is hereby given to all whom it may concern, that on the day of 18 • certain treasure, to wit*

was found in†

and all persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by agent before the Collector on the‡ day of 18 , at , when the Collector will proceed to hold an inquiry in accordance with the provisions of the Act.

* Here describe the nature, amount, and approximate value.

† Here describe the place.

‡ Such day not being earlier than four months nor later than six months after date of notification.

Collector."

—*G. R. No.* 1879, *June* 20, 1878.

Appendix Q.

(Chapter XIV., *See Order* 13, *Rules* 18 *and* 19.)

APPENDIX A. (*See Rule XVIII.*)

Account of..... .....*Licensed Stamp Vendor at* .....*No.*

DATE.	PARTICULARS.	GENERAL STAMPS.				TOTAL.
		Stamped Papers.		Hundis.		
		Number of Papers.	Amount.	Number of Papers.	Amount.	
	Balance.....					
	Received as per Indent of					
	Ditto ditto					
	Ditto ditto					
	Total.....					
	Sold during the month					
	Balance.....					

APPENDIX B (*see Rule XIX*).

Know all men by these presents that we *A. B.* resident of..... ....., and *C. D.* resident of .... and *E. F.* resident of.....are jointly and severally held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees.....of good and lawful money current in Bombay, to be paid to the said Secretary of State, or his certain attorney, agents, successors, or assigns, for which payment well and truly to be made we jointly and severally bind ourselves, and each of us, and our respective heirs, executors, administrators, and representatives, by these presents. Sealed with our respective seals. Dated this.....day of.....in the year of Christ One thousand Eight hundred and.....

Whereas according to the provisions of the rules in this behalf framed under Section 55 of the Indian Stamp Act of 1879 the above bounden *A. B.* has been duly appointed to vend at ..... in the .....certain stamps on the part of Government, and whereas the above bounden *C. D.* and *E. F.* have agreed to join with the said *A. B.* in the above written bond or obligation, subject to the conditions hereunder written, as the surety or sureties of the said *A. B.* for his strict observance, for and during all the time that he the said *A. B.* has been or shall continue to be such vendor of stamps, of the duties of his said office, and of all and every the rules authorised by or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said Rules, and every of them; and also for his, the said *A. B.*'s strict observance, for and during all the time that he shall continue to be such vendor of stamps, of such future acts, with such penalty, and after such form as may be required by the Collector of..... Now the condition of the above written bond or obligation is such, that if the above bounden *A. B.* has, for and during all the time that he the said *A. B.* has been such vendor of stamps as aforesaid, well, truly, faithfully, and diligently done, executed and performed, and do and shall, for and during all the time that he the said *A. B.* shall continue vendor of stamps, well, truly, faithfully, and diligently do, execute, and perform all and every the duties belonging to the said office of vendor of stamps, and has faithfully, justly, and exactly observed, performed, fulfilled, and kept, and shall faithfully, justly, and exactly observe, perform, fulfil, and keep all and every the rules mentioned or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also if the said *A. B.* shall well and truly observe, perform, fulfil, and keep such future acts, with such penalty and after such form as may be required by such Collector of..... according to the true intent and meaning of the said last mentioned Act; and if the said *A. B.*, his heirs, executors, or administrators shall indemnify and keep and

save harmless the said Secretary of State for India, his successors, and assigns of and from all loss and losses, damage and damages, which has or have happened or accrued to, or been sustained by him, the said Secretary of State for India, or which may or shall happen or accrue to, or be at any time or times sustained by him the said Secretary of State for India, his successors, or assigns, by, from, or through, or by the means of the neglect, default, insolvency, or misconduct of him the said *A. B.* his executors or administrators, or agents or his or their executors or administrators, not fully accounting for and paying to the said Secretary of State for India, his successors, or assigns, what may be justly due and owing to him by the said *A. B.* as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission, or insolvency of the said *A. B.* as such vendor of stamps as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector of.....for the time being, or to such other officer or person as the Government of Bombay shall from time to time direct or appoint, any penalties, forfeitures, dues or other sum or sums of money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said *A. B.*, as such vendor of stamps, under or by virtue or by reason of the said Rules, or by any of them, or by any such future Rule or Act, Rules or Acts, as shall hereafter be in that behalf passed in due form of law, relating to the said duties of stamp vendors when and so often as all or any such penalties, forfeitures, dues and other sum or sums of money shall be so incurred or become payable by the said *A. B.* then this obligation to be void and of no effect, but otherwise to be and remain in full force and virtue.

Signed, Sealed, and
Delivered at.....
In our presence

_____

_____

(Signed) *A. B.*
C. D.
E. F.

Appendix R.

(Chapter VIII., Rule 11 of the rules under the Land Revenue Code.)

Form of Sanad for revenue-free land granted in Sind for the formation of tree-plantations.

WHEREAS, in consideration of your having planted and maintained [undertaken to plant and maintain] a tree-plantation on the piece of land herein below mentioned the occupancy of which belongs [has been granted] to you.

Government have been pleased to exempt the said occupancy from liability to rent or payment of land revenue or any other cess otherwise leviable on behalf of Government.

IT IS HEREBY DECLARED that the said land shall be continued free of all claims on the part of Government for rent or land revenue to whoever shall from time to time be the lawful holder of the same, so long as and provided that—

1. Such holder for the time being shall during his occupancy devote the land comprised therein exclusively for the purposes of planting and fostering trees, especially Mango, Jámbul, and other fruit-bearing trees;

2. And shall maintain the boundary marks of the said land in accordance with the provisions of the Land Revenue Code and shall construct and keep in repair such boundary marks as the Collector may from time to time order to be constructed;

3. The right to cut wood or graze cattle in the said land shall vest in the said holder;

4. The said holder shall be at liberty to sell, transfer, give or bequeath the said occupancy, and the transferee shall hold the same subject to the conditions of this Sanad;

5. The cultivation of vegetables, grain, small fruit-trees, such as Guava, Custard Apple, Pomegranate, is permitted, but only on the understanding that the growth of the large trees actually planted is duly fostered;

6. The tree-plantation shall be open at all times to the inspection of the Collector or any officer whom he may authorize to make such inspection, and the holder of the said land shall comply with all such orders as the Collector with the sanction of the Commissioner shall see fit to make regarding the same;

7. In the event of the above terms or conditions being found by the Collector after summary inquiry not to have been complied with, the full assessment shall be levied from the holder of the same land from the date of the final order passed in such inquiry.

The occupancy referred to relates to the piece of land situate in the village of Tálaka District Bounded on the North by on the South by on the East by on the West by Comprising about square in superficial area, be the same more or less, and is numbered in the

—*G. R. No.* 3513, *May* 29, 1882.

The extent of land to be granted in any one village under the above Sanad is as follows :—

(1) The limit shall be fixed according to the culturable area and be placed at one per cent. of the total culturable acreage of any one village ;

(2) In the case of individual grants such grant shall be—

(*a*) Ordinarily not more than 7 acres, and

(*b*) Under special circumstances not more than 10 acres.

—*G. R. No.* 5409, *August* 11, 1882.

Appendix S.

(Chapter XXI.)

Table of Fees payable under the Indian Registration Act III. of 1877.

I.—For the registration of any Acknowledgment, (not being of the nature described in Article II), Agreement, Award, Bond, Bill of Exchange, Bill of Sale, Composition-Deed, Contract, Covenant, Grant, Lease, Articles of Partnership, Release, Settlement, Declaration of Trust, Revocation of a Trust or Settlement, or of any Instrument of Assignment, Conveyance, Gift, Mortgage, Partition, Sale or Transfer, or of any certified copy of a Decree or order of Court, of any Document, not hereinafter expressly provided for, in which the amount or value of the consideration therefor or of the property, if any, to which it relates, is capable of being expressed:

(*a*) *If the amount or value of the consideration therefor, or of the property to which such instrument or document relates is wholly expressed therein.*

						Rs.	a.	p.
1.	When the amount or value does not exceed Rs. 50 ..				...	0	4	0
2.	Do.	do.	exceeds Rs. 50, but does not exceed Rs.		100...	0	8	0
3.	Do.	do.	100	do.	200...	1	0	0
4.	Do.	do.	200	do.	300...	1	8	0
5.	Do.	do.	300	do.	400...	2	0	0
6.	Do.	do.	400	do.	600...	3	0	0
7.	Do.	do.	600	do.	1,000...	4	0	0
8.	Do.	do.	1,000	do.	1,500...	5	0	0
9.	Do.	do.	1,500	do.	2,000...	6	0	0
10.	Do.	do.	2,000	do.	3,000...	8	0	0
11.	Do.	do.	3,000	do.	4,000...	10	0	0
12.	Do.	do.	4,000	do.	5,000...	12	0	0
13.	Do.	do.	5,000	do.	7,500...	14	0	0
14.	Do.	do.	7,500	do.	10,000...	16	0	0
15.	Do.	do.	10,000	do.	15,000...	18	0	0
16.	Do.	do.	15,000	do.	20,000...	20	0	0
17.	For every Rs. 1,000 or part thereof in excess of Rs. 20,000 up to and not exceeding				50,000...	1	0	0
18.	Do.	do.	50,000	do.	1,00,000...	0	8	0
19.	Do.	do.	1,00,000..	.	..	0	4	0

(*b*) *If such amount or value is only partly expressed.*

20. The same *ad-valorem* fee as above on the amount or value which is expressed and an additional fee of ... ... Rs. 2 0 0

(*c*) *If such amount or value is not expressed at all.*

21. A fixed fee of ... ... „ 10 0 0

II.—For registration of a document which acknowledges merely the payment of the consideration for some other document which is also registered. .... — The same fee as for the principal document, if the same does not exceed Rs. 2; otherwise Rs. 2.

III.—For the registration of a Power of Attorney, a Writing of Divorcement, a Certificate of Heirship, Guardianship, Administratorship, or Executorship, or of any document which does not fall within any other article of this Table. 2 0 0

Wills and authorities to adopt.

IV.—For registration of a Will when presented open, or of an authority to adopt ..... Rs. 4 0 0 — Besides the expense of copying the superscription or contents according to the rate laid down in Article IX.

V.—For deposit of a sealed cover containing a Will ..... „ 4 0 0

VI.—For opening such cover ..... „ 4 0 0

VII.—For withdrawal of such cover. 4 0 0

Searches and Inspections.

VIII.—*For searching for entry by Registering Officer, or for allowing applicants to inspect Books or Indexes, for every year of which the Register or Index is searched or inspected. 1 0 0

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* If, in an application to the Registering Officer for the copy of an entry, the names of the claiming and executing parties, the nature of the document, and date of registration be shown, the fee for such will not be levied.

Government officers requiring to inspect or search the registers or take copies of entries, for *bonâ fide* public purposes, are exempted from the payment of fees.

	Rs. a. p.
(Copying Fees, Grant of Copies, &c.)	
IX.—Copying fee, besides the ordinary registration fee, for each folio of 100 words. X.—For making or granting copies of entries and documents for the benefit of any person, or to be forwarded to any other office under Sections 65, 66, and 67, or for making or granting copies of reasons for refusal by a Registrar under Section 76, for each folio of 100 words.	0 2 6
XI.—For granting copy of map :— Provided that the arrangements for, and the cost of, making such copy must be made and borne by the person who applies for it	0 8 0
(Extra or additional Fees).	
XII.—†For registration of any documents by a Registrar 5 0 0	In addition to the ordinary fee.
XIII.—Registration by the Registrar of Bombay, under Section 30, Clause B— (*a*) If the document relates to property situated in the Bombay Presidency, but beyond the limits of the Bombay Registration District .....Rs. 10 0 0 (*b*) If the document relates to property situated beyond the limits of the Bombay Presidency. Rs. 20 0 0	In addition to the ordinary fee.
XIV.—For the issue of a commission under Section 33 or 38— (*a*) If the person is physically unable to attend the office, or is confined in Jail	5 0 0
(*b*) Otherwise	10 0 0
XV.—For filing translation (Section 62)	2 0 0

† When the registration of any document properly registrable by a Sub-Registrar is performed by a Registrar, owing to the former being a party to the transaction represented by such document, the extra fee will not be charged.

XVI.—‡For attendance at private residence, or Jail, under Section 33 for the purpose of attesting a power of attorney, or for attendance under Section 31 for acceptance for registration or deposit, or for attendance under Section 38 for the examination of any person.	If the person is physically unable to attend the office, or is confined in Jail. Rs. 5 0 0 Otherwise ,, 10 0 0 And an extra attestation or registration fee equal to the ordinary attestation or registration fee.	In addition to the ordinary fee necessary travelling expenses, &c. §	

XVII.—For the safe custody and return of any document presented for registration and not applied for under para. 2 of Section 61 of the Act within two months from the date of registration, namely, for every day in the third month from date of registration until such document is so applied for		0	1	0
Do.	in the fourth month.....	0	2	0
Do.	in the fifth month	0	3	0
Do.	in the sixth month and successive months	0	4	0

‡ When an attendance takes place under both Sections 31 and 38 at the same time and place, if the registration of but one document is concerned, only one attendance fee and one extra registration fee will be levied. If a Registering Officer, where the registration of one document is concerned, attends on the presenter on one occasion, and the executant or another necessary witness on another occasion, two attendance fees and two extra registration fees will be levied. If a Registering Officer attends at a private residence or Jail, and one person presents several documents, or one person admits the execution of several documents at one and the same time and place, only one attendance fee will be levied, but an extra registration fee (or, when the admission of execution takes place, with a view to the attestation of a power of attorney, an extra attestation fee,) will be levied in the case of each document. When several different persons at one and the same time and place present for registration or admit execution of several different documents, the Registering Officer will levy an attendance fee for each distinct transaction, the extra registration fee (or, in the case of powers of attorney attested, the extra attestation fee,) being leviable in the case of each document.

§ *i.e.*, four annas a mile by road, and one-and-a-half anna by rail, and actual passage-money by steamer.

(*Memoranda, Attestation, Summons and Warrant Fees.*)

	Rs.	a.	p.
XVIII.—For every copy of the memorandum to be sent under Sections 64, 65 and 66	0	8	0
XIX.—For the attestation of a power of attorney, if Special...	1	0	0
Do. do. if General...	2	0	0
XX.—Peons' fee for every summons	1	0	0
XXI.—For every warrant for seizure of person	2	0	0

Note 1.—In the case of a lease one whole year's rent, in addition to the amount of the fine or premium, if any, paid or payable in respect of such lease, will be deemed to be the value or consideration of such lease; and in the case of an annuity, or service-bond, the amount of annuity or remuneration payable for one whole year will be deemed to be the value or consideration of such bond.

Note 2.—If, in any such case, the amount of rent, annuity, or remuneration payable varies for different years, the registration fee will be calculated on the amount payable for the first year, if such amount be not less than the amount payable for any subsequent year. If the amount payable for the first year be less than the amount payable for any subsequent year, the registration fee will be calculated on the average of the amounts payable annually for the term for which the lease, annuity, or service-bond purports to have been executed.

Note 3.—If, in any such case the rent, annuity, or remuneration is payable partly in money and partly in kind, and the money value of the portion payable in kind is not expressed, the registration fee will be charged at twice the amount of the *ad-valorem* fee chargeable in respect of the amount payable in money. And, if the rent, annuity, or remuneration is payable entirely in kind, and the money value thereof is not expressed, a fixed registration fee of Rs. 2 will be charged.

Note 4.—If a patta or lease be given to a ryot, and the Kabulâyat or counterpart of such patta or lease be brought for registration at the same time as the patta or lease, the registration fee chargeable in respect of the two documents shall not be greater than the fee which would have been charged on the patta or lease alone.—*Govt. Notif. No.* 3567, *May* 10, 1883.

Appendix T.

(Chapter XXV.)

The following are the rules according to which the cash allowances of religious establishments have been adjudicated, and are known as "the Amended Rules of 1842" :—

(1) All allowances held under a specific and absolute declaration of the British Government, or of any competent officer acting under it, that they are to be continued hereditarily, or in perpetuity, are to be so continued.

Provision 1*st*.—Any question as to the competency of the officer to make such declaration or as to the extent of the declaration made, is to be determined by Government.

(2) Any allowance held under a sanad declaring it to be hereditary shall be so continued, according to the terms of the sanad.

Provision 1*st*.—Provided that the grant was either made or specifically recognized by authority competent to alienate Government revenue in perpetuity, the question of which recognition and competency is to be determined by Government.

Provision 2*nd*.—And that there be nothing in the conditions of the tenure which cannot be observed without a breach of the laws or of public decency.

Provision 3*rd*.—And that the grant was not afterwards revoked or disallowed, or an alteration of its terms ordered or recognised, by a competent authority.

(3) All allowances uninterruptedly held for sixty years before the introduction of the British Government, and then in the authorized possession of a grandson in male descent, or male heir of the body of such grandson of the original grantee, shall continue to be so held so long as there shall be in existence any male heirs of the body of the recipient at the introduction of the British Government, tracing his lineage from such recipient through male heirs only. For provisions affecting Rule (3) see below, Rule (4).

All allowances uninterruptedly held for sixty years before the introduction of the British Government, and then in the authorized possession of a son of the original grantee, are to be continued for three successions further than that of the recipient at the introduction of the British Government, that is, until the death of his last surviving great-grandson.

All allowances uninterruptedly held for fifty years before the introduction of the British Government, and then in the authorized possession of a son of the original grantee, are to be continued for two successions further than that of the recipient at the introduction of the British Government—that is, until the death of his last surviving grandson.

The above two rules do not preclude the discretion provided for by Rule (5).

(4) All allowances uninterruptedly held for forty years before the introduction of the British Government, and then in the authorized possession of a son or male heir of the body of a son of the original grantee, are to be continued for one succession further than that of the recipient at the introduction of the British Government —that is, until the death of his last surviving son.

Provision 1*st.*—The authorized possession contemplated by Rules (3) and (4) does not involve the necessity of proving any specific authority from, or recognition by, the Government or paramount power. The mere entry of the allowance as disbursed in the genuine accounts of the district officers (even in those not audited and passed by the Government of the time being) will be sufficient to bring it under the heads of "uninterrupted" and "authorized" so far as regards the purposes of this rule; provided only that there are no entries in the Government accounts which show that the payment of such allowances must have been unauthorized by the Government or paramount power.

Provision 2*nd.*—The introduction of the British Government is to be reckoned from the time the East India Company became the Government or paramount authority over each district in the territories ceded by or conquered from the Peishwa; therefore, whether khálsat maháls or surinjám, &c., held exclusive of inâms, watans, haks, &c., the introduction of the British Government will date from the close of that of the Peishwa. But in case of the lapse of an independent principality, or of a jághir more ancient than the Peishwa's Government, and over the inâms, haks, &c., in which he did not claim any authority, the introduction of the British Government should be reckoned only from the date at which the general management of these districts came into the hands of the Company; and if a question shall arise as to the date when the Company became the government over any district, or when the general management of it came into their hands, it shall be determined by Government.

(5) All claims for allowances in which the period of years necessary for each degree of prescriptive right may have been completed, while the number of successions may have occurred, are to be decided specially on their merits.

(6) Any allowance which is not continuable under the preceding rules is to be resumed on the demise of the person who was the recipient at the introduction of the present Government.

Provision 1*st.*—Life-enjoyment is to be accorded to actual recipients in all cases where no fraud or other reason be apparent to justify the withholding of the indulgence.—(*G. R. No.* 3096, *July* 29, 1869.)

Provision 2nd.—When an allowance is evidently held by fraud recently committed, it shall be at once resumed.

(7) All allowances for the support of mosques, temples, or similar institutions, of the permanent character of which institutions there can be no doubt, are to be continued permanently, even though their permanent continuance may not have been expressly provided for when they were granted.

Provisions 1st, 2nd and 3rd.—The same as the corresponding provisions of Rule (2) in those cases in which title-deeds or other records proving the circumstances of the original grant, or its specific recognition by competent authority, are forthcoming.

Provision 4th.—If there is no proof forthcoming whether an allowance coming under the provisions of this rule was granted, or recognized, by a competent authority, still, if it has been undisputedly enjoyed for a period of forty years before the introduction of the present Government, it shall be permanently continued; and enjoyment proved by the mere entry of the allowance as continued in genuine accounts of the district officers (even in those not passed by the Government of the time being) is to be considered sufficiently "uninterrupted" to give an allowance the benefit of this provision, if there be no entries in the Government accounts which show that it must have been unauthorized by them.

Provision 5th.—The peculiar advantages of this rule do not apply to allowances held by individuals in their own names for the performance of ceremonial worship, claims to which must be decided under the rules for personal claims.

Provision 6th.—When claims of the denomination coming under this rule are found to be supported by proof of original valid title and are proved void of sufficient prescriptive enjoyment, they are to be adjudicated according to Rule (6).

(8) All allowances held by an official tenure not involving service to the State, which tenure, it is evident from local usage, was meant to be permanent, and has been so considered heretofore, even though there be no sanads declaring it to be so—for instance, allowances which form the authorized emoluments of such permanent offices as those of Kázis, Grám Joshis, &c., and are not merely personal—are to be continued permanently.

Provisions 1st, 2nd, and 3rd.—The same as the corresponding provisions of Rule (7).

Provision 4th.—If there is no proof forthcoming to show whether or not an allowance coming under the provisions of this rule was granted, or even specifically recognized, by competent authority, still, if it has been authorizedly enjoyed as an official and not merely personal holding from the earliest period to which the forthcoming evidence does relate, it shall be continued permanently as official emolument, unless the claimant's own statement renders this course improper.

Provision 5th.—The provisions of this rule are not to apply to allowances paid for service performed to the State, claims to which are to be disposed of according to the rules established for such allowances.

Provision 6th.—Mere length of enjoyment of an allowance by a watandár or official person is not of itself sufficient to entitle a claim to be brought under this rule.

Provision 7th.—If an allowance claimed under this rule be found incapable of permanent continuance under it, the claimant shall be allowed the advantages of any of the preceding rules which may be applicable.

(9) On the withdrawal of any allowance under any of the preceding rules, a moiety or other portion may be continued to the widows or the mothers of the last recipients during their lives in cases of proved poverty and destitution.

(10) These rules are not to be considered as necessarily applicable to badal mushábira allowances, or any others of an essentially temporary nature; nor to those of a political nature, as girás allowances, pensions, nemnuks in compensation for jághirs, &c., the titles and continuance of which shall be determined as heretofore, under such rules as Government may find it necessary to issue from time to time.

Appendix U.

(Chapter XXV.)

Value of a Life Annuity of One Rupee per annum.

Age.	Value.
Under 10	Rs. 13
10 to 20	12½
20 to 25	12.
25 to 30	11½
30 to 35	11
35 to 40	10½
40 to 45	10
45 to 50	9½
50 to 55	9
55 to 60	8
60 to 65	7
65 to 70	6
above 70	5

—*Govt. Gazette, May* 4, 1857.

Appendix V.

EXAMINATIONS. (Chapter XXVII.)

Anglo-Vernacular Standard V. (modified), which qualifies for a First-Class Certificate.

Maximum of Marks.	
	1*st Head.*—Mathematics—
40	(*a*)—Arithmetic complete.
30	(*b*)—Euclid, Book I.
30	(*c*)—Algebra, 4 Rules Integral.
	2*nd Head.*—Vernacular—
50	(*a*)—A standard Vernacular prose author not previously read (about 300 pages) complete, and scholarly knowledge of Vernacular Grammar as in a larger text-book.
50	(*b*)—Written translation of ten lines from the book read into Vernacular. Composing a report on a given subject (current hand). Writing to be considered.
	3*rd Head.*—History and Geography—
50	(*a*)—Universal History, and general review of History under previous standards, *i.e.*, History of the Province, History of India, and outline History of England.
50	(*b*)—Geography to illustrate the History. Use of the Globes. Outline Map of any country of Europe or Asia. Map-drawing of India, with latitude and longitude.
	4*th Head.*—English—
40	(*a*)—Reading English Classics, 150 pages of Prose and 600 lines of Poetry—200 by heart, with explanation and parsing. Easy questions in Analysis of Sentences, as in Morell Part I., and Etymology.
30	(*b*)—Written translation of a passage from a newspaper. Specimens of writing, as in a fair note-book, to be shown.
30	(*c*)—Writing an English letter, private or official, or making an abstract in English of an easy story clearly read or told.

Vernacular Standard VI., which qualifies for a Second-Class Certificate.

Maximum of Marks.	
40	1*st Head*—(1)—Arithmetic complete.
30	(2)—Euclid, Book I.
30	(3)—Native Accounts.
100	2*nd Head.*—(*a*)—Reading whole of sixth Departmental Book with understanding of subject-matter. Declensions, Conjugations, and Syntax, as in a smaller grammar. Easy questions on Prosody and Etymology. Poetry (by heart) of Sixth Book to be understood and repeated.
50	(*b*)—Reading rough official papers in current hand with fair fluency. (The examiner to make allowance for bad writing.)
100	3*rd Head.*—Writing in current hand an abstract, or report, or letter on some story or incident read or told by the examiner.
75	4*th Head.*—(*a*)—Revision of the History of India complete, with some information about the system of government. Short Universal History.
75	(*b*)—In addition to the Geography of previous standards, General Geography, and Elements of Physical Geography, including explanation of terms used of Terrestrial Globe, such as Equator, Pole, Tropics, Latitude, Longitude; of Natural Phenomena, *e. g.*, Seasons, Night and Day, Eclipses, Tides, Climate, Rain, Dew, &c. An outline Map of India, with any Presidency, large Province, or Native State defined, or with mountains, large rivers, and towns marked as named by the examiner.

N.B.—The Inspector may allow, instead of half the reading-book, an equivalent portion of any standard Vernacular prose work of equal or greater difficulty to be read.

To pass for a certificate a candidate must obtain one-third of the marks assigned for each head, and one-fourth of the marks assigned for each sub-head of the standard under which he is examined.

Examination of young Civilians in Hindustáni.

[*a*] Translation *vivâ voce* into English, with reasonable premeditation but without assistance, from a fairly-written Hindustáni letter or petition.

[*b*] Written translation, without assistance, into Hindustáni from an ordinary English narrative, and from a letter or petition, or Government Order or Regulation.

[*c*] Translation *vivâ voce* into Hindustáni of a simple dialogue, or of questions and answers proposed by the Examiner.

[*d*] Conversation on ordinary subjects, including commercial, revenue and magisterial matters, to test the candidate's capability of understanding and making himself understood in a conversation on such subjects.

[*e*] A knowledge of the grammar of the language to be tested by parsing, or by the candidate's answers to questions proposed by the examiner.

Examination of young Civilians in a vernacular language.

The candidate is to be required—

[*a*] To read a page of village or táluka accounts written in the vernacular and ordinary cursive character.

[*b*] To read off in the vernacular of the district, and explain *vivâ voce* in English, a deposition or other exhibit selected from a magisterial case, and a petition in the ordinary character.

[*c*] To render back into the vernacular from an English translation of an ordinary report by a native revenue officer. This must be rendered in a style sufficiently intelligible to enable a native to read it out as written. It must be free from material errors in grammar and spelling, and handwriting must be legible.

[*d*] To converse with two or three natives in such manner as to satisfy the Committee that he is able to understand, and make himself understood by, natives of various classes in ordinary conversation.

(1) *Departmental Examination—Lower Standard.*

[*a*] Papers and questions are to be given to ascertain the candidate's knowledge of the language of the district.

[*b*] Revenue and judicial questions are to be answered without books, except the text (without commentary) of Regulations and Acts and the printed Rules for administration of Survey Settlements, and any others allowed by the Central Committee. These questions will not involve difficult and rare points, or recollection of forms, dates, &c., but must test the candidate's general knowledge of the subjects of examination.

[*c*] The candidate must answer ordinary questions, showing a general acquaintance with the principles and system of táluka and village accounts. (Hope's Manual is the prescribed text-book.)

[*d*] To test the power of the candidate in dealing with conflicting arguments and evidence, a decided case which he has never before seen, from a Magistrate's record, of the nature of those which come before Assistants in charge of districts, is to be placed before him, the final proceeding being withdrawn, as also any English translations or summary. The papers may then be read

over to the candidate by a native officer, and the explanation of any difficult word or phrase asked for and given in the vernacular, the circumstance being on each occasion noted. The candidate may make notes as the record is read over. Finally, he must write out in English a summary of the evidence of each witness, and his decision upon the question or questions at issue, with a sufficient statement of the grounds on which it is based.

[*e*] The Indian Evidence Act (No. I. of 1872) is a subject, and questions in it must be answered without books.—(*Govt. Gazette, June* 6, 1872.)

(2) *Departmental Examination—Higher Standard.*

(*See Appendix A*, p. 839.)

[*a*] The candidate must show an unimpaired acquaintance with the vernacular of the district, the papers selected as tests being of a more difficult description than those in the former examination. The candidate's power of explaining himself clearly in the vernacular is to be tested by an argument of some difficulty, such as may occur in official business.

[*b*] Questions of law and practice are to be selected from the whole range of the duties of a Collector and Magistrate, and arranged in two classes: one comprehending important and leading points, in answering which no books shall be allowed; and the other comprehending less general and less common points, in answering which the assistance of books shall be allowed. (No guides, digests, or summaries, however, are to be used, but only the original laws, circular orders, and interpretations, with rules relative to different departments printed by authority.) The object of this class of questions is to test the candidate's capacity readily to find the law or practice in the less common points which arise in business. It is not to evoke subtlety or ingenuity, but merely to ascertain whether or not the acquisitions of the person examined are such as to enable him fitly to perform the important functions of a Magistrate and Collector.

[*c*] A Magisterial case is to be selected from those possessing enough of complexity to test the candidate's ability to master all ordinary difficulties, and especially to test his power of minute attention to, and just appreciation of, evidence, and his knowledge of one or two nice points connected with native custom. The course laid down in sub-para. [*d*] of the preceding paragraph should be adopted.

[*d*] The candidate is to be examined relative to revenue administration, and especially the principles of a Survey Settlement, and the rules laid down for the guidance of Revenue Offices in connection therewith.

[*e*] The candidate is to be tested in the Penal Code, Criminal Procedure Code, the Police Acts, Summary Settlement Acts, Revenue Survey Acts, Stamp and other Acts and Regulations commonly referred to in practice.

[*f*] The candidate is to be required to show his knowledge of the accounts of a collectorate, whether of a village, túluka, or the huzur, and to have a general acquaintance with the subjects treated of in Hope's Manual, and the Accountant General's Manual.

[*g*] He will also be examined in that part of Best's Law of Evidence which deals with general principles, and in the Indian Evidence Act and Indian Contract Act (Nos. I. and IX. of 1872), and the questions must be answered without books.—(*Government Gazette, June* 6, 1872.)

The extra paper on Judicial matters described in Rule X. will consist of questions on the following subjects:—

The Civil Procedure Code.
The Law of Limitations.
The Law of Contracts.
The Law of Evidence.

The marks obtained in answering this extra paper will be reckoned towards the Junior Civil Servant's passing the Departmental Examination, Higher Standard, provided the minimum in all other branches of examination has been duly attained.

Appendix A.

Lower Standard.

1.	Translation from English.....	165	250
2.	Translation into English	85	
3.	Reading and explaining Vernacular papers, and conversation, in cases of local examination according to report of Local Committee		150
4.	Judicial Questions		150
5.	Magisterial Case		50
6.	Revenue Questions		150
7.	Village and Táluka Accounts		150
	Aggregate Marks.. ...		900

Higher Standard.

1.	Translation from English	125	200
2.	Translation into English	75	
3.	Reading and explaining Native papers and conversation, in cases of local examination, according to report of Local Committee		150

4.	Judicial Questions, two papers	150
5.	Best's Law of Evidence	100
6.	Magisterial Case	50
7.	Revenue Questions, with Books	150
8.	Ditto without Books .	150
9.	Accounts.....	175
10.	Revenue Survey and Settlement matters.....	100
	Aggregate marks	1,225
	Add extra Judicial papers	150
		1,375

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